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ABSTRACT

For 10 years the Public School Forum has conducted an annual study of local school finance in North Carolina. The results of the 1997 study are presented in this report. It is intended to enable policymakers and the public at large to compare communities' ability and relative effort to provide financial support for their public schools. The report includes a discussion of the changing nature of the school-finance debate, a look at the school-finance picture across the nation, a review of the school-finance lawsuit still before the North Carolina Supreme Court, and a list of major issues confronting the state. The major finding is that the ability to provide quality educational programs is not distributed uniformly across the state. Namely, the gap in property wealth among North Carolina's 100 counties continues to grow; the state's poorest counties continue to take on a greater tax burden; the impact of welfare mandates still disproportionately affects poorer counties; there is increased disparity in total local expenditures between rich and poor counties; low-wealth supplemental funding helped close spending gaps, but only slightly; and a significant discrepancy exists between the best and worst performing counties. (Contains 2 appendixes and 5 tables.) (RJM)

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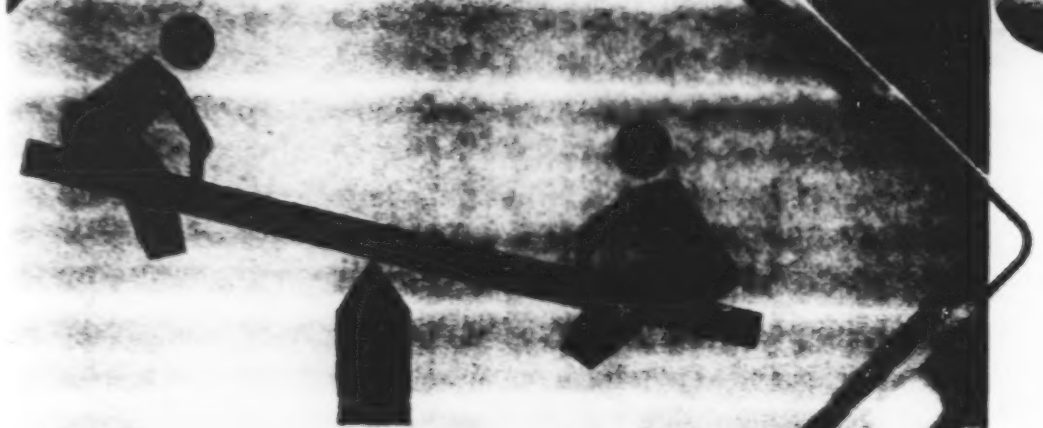
local school finance

1997 North Carolina

LOCAL SCHOOL FINANCE STUDY



From Equity to Adequacy to Alignment:

The School Finance Challenge

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Public School Forum of North Carolina

1997 North Carolina

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Glossary

For ten years, the Public School Forum has conducted an annual study of local school finance in North Carolina. The study aims to enable policymakers and the public at large to compare with confidence the ability and relative effort of communities to provide financial support for its local public schools.

In addition to providing data on school spending, the Forum's study determines and ranks the ability of counties to support public education, the actual expenditures they are making on public schools, and the relative and overall effort they are making with respect to school funding. The study does not examine the impact of state and federal funding, with the exception of supplemental funding for low-wealth counties which the state began in 1991.

This edition of the Local School Finance Study includes a discussion of the changing nature of the school finance debate, a look at the school finance picture across the nation, a review of the school finance lawsuit still before the North Carolina Supreme Court, and a list of major issues confronting the state.

As in past years, the Forum offers this study to policymakers and the public at-large with the hope that North Carolina will fashion a system of school finance that does not allow children's places of residence to determine the quality of their education.

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EXECUTIVE SUMMARY

The 1997 Local School Finance Study again finds that the ability to provide quality educational programs is not distributed uniformly across this state. The following are major findings and observations from an analysis of local school finance in North Carolina.

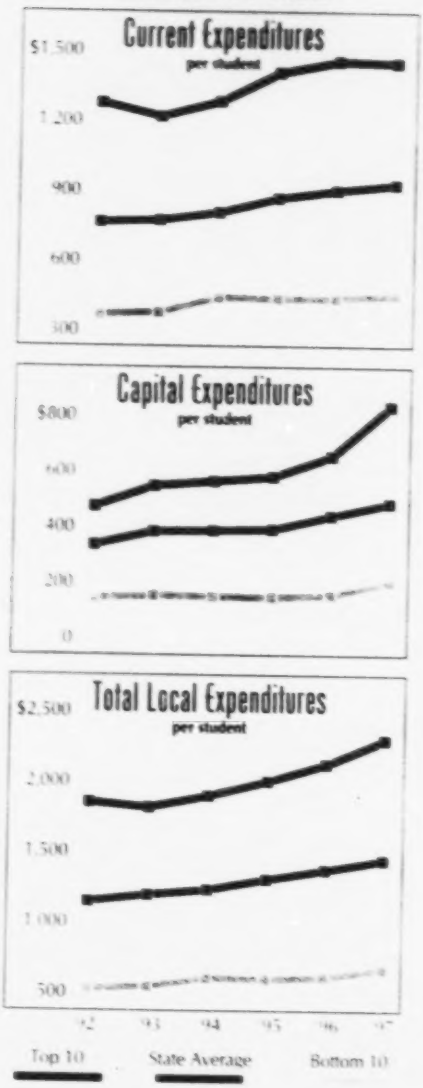
Major Findings

1. **The gap in property wealth among North Carolina's 100 counties continues to grow.**
   - 70 of NC's 100 counties fall below the state average for adjusted property tax base per pupil of $336,275; however, they account for only 41% of the statewide adjusted property tax base and only 37% of statewide total adjusted revenue.
   - The difference in the state's ten wealthiest and ten poorest counties' adjusted property tax base per pupil has increased by over $52,000 to $454,245 per pupil, and the gap between what the top and bottom ten counties have in available revenue has widened to $3,855 per pupil.
2. **The state's poorest counties and citizens continue to take on a greater tax burden in their efforts to fund public schools.**
   - The ten wealthiest counties have an average effective tax rate of $0.49 per hundred dollar valuation versus a rate of $0.77 in the bottom ten counties.
   - Although the difference in effective tax rates between the top and bottom ten had dropped from a high of $0.39 per hundred dollar valuation in 1993 to $0.19 in 1995, the discrepancy is now over $0.27 per hundred dollar valuation.
3. **The impact of welfare mandates lessened in the past year, but still disproportionately affects poorer counties.**
   - Statewide, the cost of welfare mandates dropped by 17% to 12.1% of local revenue.
   - Although the percentage of revenue dedicated to welfare mandates dropped by 6% in the ten poorest counties, it still accounted for 31% of revenue – versus 7% in the ten wealthiest counties.
4. **There is increased disparity in total local expenditures between rich and poor counties, but the gap in current program spending closed slightly.**
   - The top ten spending counties invest $2,278 per pupil (current and capital expenses) versus $653 in the bottom ten counties.
   - The difference in current spending between the top and bottom ten counties closed from $1,009 per pupil to $989 per pupil in the last year, representing a difference of over $25,000 per classroom (26 students).
5. **Low-wealth supplemental funding helps close the spending gap, but only slightly.**
   - When low-wealth funding from the General Assembly is factored in, the bottom ten counties gain $86 per pupil, but the gap between the top and bottom ten counties' spending narrows by only $45 to $960 per pupil.
   - Including the current allocation of $47.5 million in low-wealth supplemental funding and $15.1 million in small schools supplemental funding, the state would need nearly $130 million this year to bring every county up to the state average in local current expense funding ($917 per pupil).
6. **A significant discrepancy exists between the best and worst performing counties in end-of-grade, end-of-course testing for grades 3-8 reading and math, and high school core courses.**
   - For grades 3-8 reading and math scores and high school core course test scores, the top 10 performing counties outspent the bottom 10 counties by over $1,000 per pupil ($26,000 per class).
   - The percentage of students at or above grade level in reading and math was 71% and 72% in the state's top 10 spending counties and 57% and 58% in bottom 10 spending counties. 50% of students in the top 10 counties achieved proficiency on high school core course tests as compared with only 29% of their peers in the 10 poorest counties.

Major Observations

- **Concentrating solely on closing the gap in spending is unlikely to ensure quality education for all children.**
  The amount spent is only part of the school finance equation; the other part is how that money is spent. The debate in North Carolina will likely shift from funding equity to the alignment of resources with educational goals.
- **The outcome of the school finance lawsuit is unlikely to alter the importance of the school finance issue.**
  It remains anyone's guess when the NC Supreme Court will return with an opinion on *Leandro versus State of North Carolina*, the lawsuit challenging the state's system of school finance) and what it will be. Nonetheless, whether the court sends the case to trial or upholds the constitutionality of the present system, the increasing disparity in county wealth and spending on schools is likely to remain a central issue for policymakers at the state and local level.
- **North Carolina needs to develop a comprehensive system of school finance that connects funding to the state's standards and goals for student outcomes.**
  The state needs to determine how its system of school finance can support the state's goals as defined by the State Board and the ABCs Plan, the School Improvement Panel, and the Workforce Preparedness Commission. Without such an alignment, these efforts are unlikely to achieve the full measure of their success.

SPENDING DISCREPANCIES CONTINUE TO GROW



THE EVOLVING SCHOOL FINANCE CONVERSATION

Ten years ago, the Public School Forum published its first study of local school finance. The study found that great disparities in property wealth and local spending existed among the state's counties and that poorer counties were making a disproportionate effort to support their public schools.

In many ways, the Forum's annual studies have become like the chatter in a familiar coffee shop. Visit after visit, you know what the coffee is going to "taste like." You see the same people. You hear and engage in the same conversations. Gradually, conversations and comments lose their distinctiveness and become a familiar ritual.

Similarly, findings of the annual finance study sound hauntingly familiar. Since 1987, the headlines have essentially remained unchanged: the gap between what wealthier counties and poorer counties invest in their schools is wide. Welfare mandates disproportionately burden poorer counties. Poorer counties make a greater tax effort to fund their schools. Students in higher wealth counties enjoy greater access to "extras" such as honors and advanced coursework, arts and languages, and additional teachers.

The Changing Tenor of the Debate

Although the findings in this study may look the same, the school finance debate of which they are a part is undergoing a fundamental shift and is altering the way we must consider the issue of how we fund our public schools. Perhaps the most distinctive feature of this year's finance study is its attempt to describe the status of North Carolina's system of school funding in the larger and ever changing landscape of school reform.

Over the past decade, there has been a subtle, yet increasing interdependence of what were once considered separate issues. Previously, school reform and school finance were considered different issues for separate debates. It is now recognized that reform and finance are integrally related. For our schools to be second to none, it will require a comprehensive school improvement program supported by an aligned system of school finance.

"The General Assembly...

...shall provide by taxation and otherwise for a general and uniform system of free and public schools, which shall be maintained at least nine months in every year, and wherein equal opportunities shall be provided for all students."

NC Constitution, Article IX, Section 2 (1)

Driving this new discussion is the redefinition of educational goals. In the 1970s and 80s, schools were expected to provide students an equal and fair opportunity for educational success. Outraged at the dramatic disparities that existed between districts in the same state, school reformers and citizens alike used tactics like desegregation, school finance litigation, and lobbying for increased funding levels at the state and local levels to accomplish the goal of achieving equity among schools. School improvement and school finance were dramas played out on separate stages.

Today's reform movement wants schools that inspire and support higher and better levels of student performance. As a result, the previously separate conversations on school improvement and school finance have begun to merge and focus on the connection or alignment between school finance and the state's goals for students and schools. Responding to the changing demographics, economic and social landscape of the late 20th century, schools are now focused on helping all students reach higher standards. To meet this goal, schools must be more responsive and change more rapidly than at any time in history. It is increasingly evident that a system of school finance that is aligned with the state's goals must be in place in order to support these efforts.

Testimony to Change

A powerful testimony to the inter-relatedness of school improvement and school finance reform can be seen in the evolution of school finance litigation over the past 25 years. *Serrano versus Priest* (1971), the first school finance case, set off a wave of school finance litigation that has seen 41 states file litigation challenging state systems of school finance. Fifteen states have won at the Supreme Court level and seven states, including North Carolina, are currently awaiting Supreme Court opinions.

While opinions rendered in *Serrano versus Priest* led other state courts to mandate that school funding be redistributed more equitably, in a similar case some 20 years later, the state Supreme Court in Kentucky, in 1990, ruled that the state's entire system of schools was unconstitutional and ordered it to be redesigned. These opposing approaches illustrate well the migration of the school finance debate: from one focused squarely on the equitable provision of dollars to one attempting to link and tackle school improvement and school finance together.

A Look at School Finance in Five States

At the same time, Kentucky is by no means the only example of how approaches to school funding are changing. Kansas, Kentucky, Michigan, Minnesota and New Jersey are states that have overhauled or are attempting to overhaul their school finance systems. While they are not the only states that have reworked their systems, they illustrate well the variety of approaches being implemented to remedy past disparity in the funding of their public schools. What follows is a brief overview of their school finance solutions.

KANSAS The state averted a court-mandated solution to school finance when a scheduled lawsuit was called off after the governor and legislature came to terms on a new system of funding. The reworked system created a single, statewide system for collecting and distributing taxes for schools and guaranteed a minimum level of state funding per pupil that was approximately $1000 higher than the current expenditures in the state's lowest spending districts. While the plan includes options for districts to use to exceed spending limits, it also allows the state to take dollars from wealthy districts in order to attain the minimum levels of funding. In addition, the state created an accountability program for the state's performance standards.

KENTUCKY After having not only its system of school finance, but its entire educational system, declared unconstitutional in 1989, the Kentucky legislature passed the Kentucky Education Reform Act (KERA) in 1990. KERA redesigned the state's system of schooling, finance, governance and programs. The new finance system included a guaranteed amount of money per pupil; adjustments to the guarantee based on needs associated with special education, transportation, and at-risk pupils; and a required level of local tax effort. The system overhaul also included a greater degree of school-based management and local control, an accountability program with financial incentives, ungraded classes and community social service centers.

MICHIGAN Following a 1993 law that eliminated the property tax as a source of revenue for school funding, Michigan devised a school finance system that makes a statewide sales tax the primary vehicle for financing public schools. The new system provides minimum revenue per pupil of $5,000 by the 1998-99 school year and allows local districts to petition voters to approve up to eight different millages and bond issues for local schools. The system also allows districts who had per pupil revenue over $6,500 previously to ask voters to approve a millage to maintain their current spending, plus $160 per pupil. The finance package also contained measures to adopt a core curriculum; lengthen required classroom hours; adopt a school improvement model for low-performing schools, and pursue greater local control.

MINNESOTA In overhauling the state's school finance system in 1993, the state legislature restructured education finance into three areas: instructional resources needed for students to achieve outcomes; services and programs beyond core instruction needed to support student achievement; and services at the discretion of local districts. When fully implemented in the year 2000, the state's school finance system will increase to 70% the state's share of education funding; link funding to demonstrated progress toward goals; encourage greater local control; and significantly reduce state mandates. Two lawsuits charging that the state's funding is insufficient to meet the needs of low-income and minority students are currently pending.

NEW JERSEY The school finance debate has raged in New Jersey since 1970 and has centered on the disparity between urban and other school districts. In 1994, the New Jersey Supreme Court tossed out the state's attempt to comply with a 1990 ruling on funding for the state's 28 neediest cities. In tossing out the

state's plan, the high court ordered the spending gap closed by 1997. In response, the state became the first to attempt to tie state school funding to statewide curriculum standards. Specifically, the state crafted a formula that sets a base per pupil figure sufficient to meet the state's standards. In May of 1997, the state Supreme Court declared the plan unconstitutional and ordered the state to ensure dollar for dollar parity between the state's 28 poorest districts and 120 richest ones. The state has until July of this year to comply.

School Finance Litigation in North Carolina & Around the Nation

SCHOOL FINANCE IN NORTH CAROLINA: THE CONSTITUTIONAL CHALLENGE

In May of 1994, the students, parents and school boards of five low-wealth school systems joined together to bring a suit against the state of North Carolina contending that the system of funding schools is unconstitutional, as it does not provide for adequate equal educational opportunities for students in North Carolina's low-wealth counties. The plaintiffs – Vance, Hoke, Scotland, Halifax, and Northampton counties – were joined that year by a coalition of the state's largest school systems, including Wake, Guilford, Cumberland, Asheville City, Charlotte-Mecklenburg, and Forsyth counties, which contended that today's system is as unfair for large, urban schools as it is for poorer, rural schools.

In January of 1996, the North Carolina Court of Appeals heard the case and, on a 3-0 ruling in March, found the state not in violation of the Constitution. In sum, the Court found that the State Constitution provides for access to public education, not access to quality public education. In October of 1996, the State Supreme Court heard an appeal by the plaintiffs. As of early July 1997, an opinion had not been rendered by the Supreme Court.

At stake in the litigation is nothing less than how North Carolina funds its public schools. The plaintiffs' claim is that today's system does not provide equal educational opportunity to all students. Their argument is buttressed by data showing wide disparities between students depending on where they attend schools. The state, in turn, argues that the Constitution calls upon the state to provide an equal opportunity to attend public schooling, not an equal opportunity to quality public schooling.

The issues in the case are complex and the stakes are high for all involved. A ruling supporting the plaintiffs' case could set off months or years of political wrangling over a new funding system; it could result in a substantial increase in funding for schools and a more explicit tie between educational standards and goals and the state's system of school finance. If the State's contention that the current system meets constitutional muster, the existing system would stand; however, the glaring disparities between property wealth, effort, spending and student performance from county to county would stand as well.

SCHOOL FINANCE ACTION IN THE 50 STATES

Plaintiffs won at the Supreme Court level

Arizona	Kentucky	Ohio	West Virginia*
Arkansas*	Massachusetts	Tennessee	Wyoming
California*	Montana*	Texas	Vermont
Connecticut	New Jersey	Washington*	

Plaintiffs lost at Supreme Court level and no further action filed or further complaint also lost

Alaska	Idaho	Michigan	Oregon
Colorado	Illinois	Nebraska	Rhode Island
Georgia	Maine	North Dakota	Virginia

Plaintiffs lost at Supreme Court, but further complaints have been filed

Maryland	New York	Pennsylvania	Wisconsin
Minnesota	North Carolina**	South Carolina	

Litigation is present, but no Supreme Court decision has been rendered

Alabama	Louisiana	New Hampshire	South Dakota
Florida	Missouri	New Mexico	

No litigation present

Delaware	Iowa	Mississippi	Oklahoma***
Hawaii	Kansas***	Nevada	Utah
Indiana***			

* further compliance litigation also filed

** 1987 *Britt v. State Board* ruling for the State; 1994 *Leandro v. State* heard by NC Supreme Court in October 1996; no opinion yet rendered

*** case is dormant

Turning To North Carolina

Recently, North Carolina was described in a major education publication as "the state that could be faulted for trying too hard to improve public schools" and "zealous to a fault." The characterization was much deserved. Since 1984, this state has seen three major reform initiatives and a handful of state-funded school reform pilot projects. One of the barriers to school improvement has been the lack of consensus about the direction of school reform, the state's education goals, and the mechanism to measure our progress. Today, however, that reality is changing.

North Carolina is putting into place the pieces of a comprehensive school improvement and accountability program. And, yet, a critical piece is still missing: we lack a comprehensive school finance system aligned with and in support of the changes currently underway. Even worse, our current system of school finance allows for dramatic discrepancies between rural and urban, low- and high-wealth systems throughout the state.

With a high stakes accountability program in place under the ABCs Plan, the ongoing development of a system of student standards, and higher and more rigorous standards for teachers entering and remaining in the profession as set forth in the Excellent Schools Act of 1997, North Carolina is putting into place the pieces of a comprehensive school improvement and accountability program. That program provides much clearer direction for what students should know and be able to do and what schools and educators must do to support students in reaching higher standards of performance.

And, yet, a critical piece is still missing: we lack a comprehensive school finance system aligned with and in support of the changes currently underway. Even worse, our current system of school finance allows for dramatic discrepancies in effort and spending between rural and urban, low- and high-wealth systems throughout the state. Although North Carolina has made some attempt to deal with the wealth disparity, beginning in 1991 with the Low Wealth Schools Supplemental Fund, the gap in wealth and spending has continued to grow.

The state's efforts remain divorced from the issue of supporting the state's educational goals. In short, a fundamental question remains unanswered: what resources do schools need to meet state and national standards and goals for student performance?

Issues to Consider with a Comprehensive School Finance Plan

If North Carolina is to undertake a serious effort to link school finance to its educational objectives and the initiatives needed to meet state and national standards and goals, then it will call for a close working relationship between the state and local educational program analysts, finance analysts, and policymakers. Bringing these players together will ensure that the strategies that work to produce high performing schools and students, the critical issues and policies surrounding school funding, and the broad state interests and state policy issues involved will be represented in the discussion.

Any such effort – massive in undertaking, but critical to supporting the state's educational goals – would likely include, but not be limited to, the consideration of 10 core issues:

1. **Standards, Curriculum and Assessment**
   Are curriculum and assessment aligned with state and national standards and goals for student knowledge, skills and performance? What instructional materials, supplies and equipment are needed to help meet standards?
2. **Personnel Development**
   Does professional development for teachers and other school personnel offer consistent and high quality training opportunities aligned to curriculum, assessment and state performance goals?
3. **System of Accountability**
   Is the state's school accountability and incentives program under the ABCs Plan effective and yielding results? Are adequate systems in place to ensure financial accountability for schools and districts?

North Carolina must design a plan for school finance that meets our state's specific goals and standards – a plan that ensures that schools have the resources to meet the high standards set by the state and the high expectations set by their communities. Our students deserve no less.

4. Technology
What is the role of technology in curriculum and assessment? What access should students and school personnel have to technology for professional productivity? Is technology a function of program or buildings – is it the state's or locals' responsibility?

5. Characteristics of High-Performing Schools
What is known about the instructional and fiscal strategies of high performing schools across the nation and the globe? What are the common elements? What can be learned from the state's Entrepreneurial Schools and schools that exhibit exemplary growth under the ABCs? Do school redesign and restructuring efforts have a role in a system of school finance?

6. Teacher Compensation
Does compensation address the knowledge and skills teachers and schools need? What role should performance incentives play? Are the state's efforts to address recruitment and retention effective?

7. Local Control and School-Based Management
How does a system of school finance support school-based management? Is the current level of flexibility under the ABCs adequate? Does school-based budgeting play a role?

8. The Needs of At-Risk and Special Needs Students
How are the diverse needs of students addressed? Are programs and services, outside the base instructional program, adequately building the capacity of at-risk and special needs students to meet standards and performance goals?

9. Supporting low-Performing Schools
Is the state's current assistance program adequate and effective? What financial and program assistance do low performing schools need?

10. Programs and Strategies to Support School Goals
A host of non-school programs offer strategies that support children and schools. From Smart Start to extended-day kindergarten to community service centers offering integrated services, these complementary strategies ready children to learn and attend to their health and nutrition needs. What role could or should such programs have in a comprehensive system of school finance?

In Conclusion

The very nature of the school finance debate is shifting. Arguments of equity have given way to issues of adequacy and, now, alignment with state goals and standards for students and schools.

As North Carolina continues to sharpen its focus and forge consensus around a single vision for school improvement and accountability, the need for the state to develop a a comprehensive system of school finance – aligned with state goals and standards – becomes more acute.

A number of states have begun to connect school finance to school improvement. They offer models for North Carolina to examine. Ultimately, however, North Carolina must design a plan for school finance that meets our state's specific goals and standards – a plan that ensures that schools have the resources to meet the high standards set by the state and the high expectations set by their communities. Our students deserve no less.

FINDINGS

Over the years, the findings of the Local School Finance Study have become as predictable as August hurricanes on the Carolina coast.

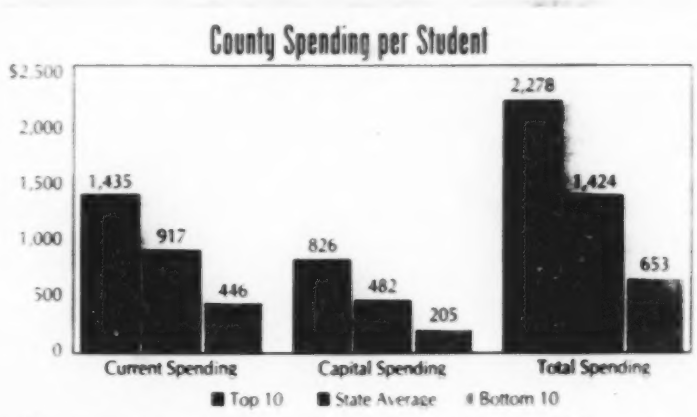
Each year, the major findings remain much the same: the gap between what wealthier and poorer counties can and do invest in their schools is wide. While rich and poor schools alike strive to provide quality school programs and buildings and boost student achievement, the realities facing them reflect two very different North Carolinas. Poorer schools in the state's western and eastern rural areas contend with low property tax bases and high welfare-related costs; schools in the state's urban areas and retirement locales enjoy economic growth and substantial fiscal capacity.

This year's findings are no different. In fact, the data suggests that for the 70 counties classified as low-wealth and for 61% of the state's students, the resource gap has become a gulf.

Property Wealth & Revenue

The primary source of local school revenue is derived from property taxation. While only 39% of the state's students attend school in higher wealth counties (counties above the state average adjusted property tax base per pupil), their 30 counties account for 59% of the state's adjusted property tax base.

The state average in adjusted property tax base per pupil grew by only $1,510 in the past year. However, the difference between the adjusted property tax base per pupil in the state's 10 wealthiest and 10 poorest counties increased by over $52,000. While the top 10 counties enjoy a property tax base of $617,468 per pupil, the bottom 10 have a base of $163,223 per pupil – a difference of over $450,000 per pupil.



In addition to property taxes, local funding is augmented by non-property tax revenue, including local option sales taxes, inventory tax reimbursements, and fines and forfeitures. When all of these revenue sources are taken into account, an accurate picture of just what counties have available to spend on public schools comes into focus. And the discrepancy between what richer and poorer systems have available to finance public education becomes clear.

With the state's top 10 systems generating an average of $4,868 per pupil in revenue and the 10 poorest only $1,013, a difference of nearly $4,000 per pupil separates the state's wealthiest and poorest counties.

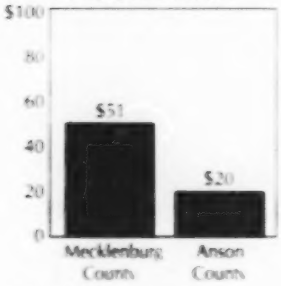
Fiscal Burdens & Differing Effort

Poorer counties not only face an uphill battle against smaller property tax bases, per capita incomes, and revenue streams, they must also carry a disproportionate burden from mandated welfare payments. From locally-generated revenue, counties must fund entitlements for the Medicaid, Aid to Families with Dependent Children (AFDC) and Special Assistance programs.

While the statewide average costs for mandates is 12% of local revenue, welfare mandates account for 31% in the state's 10 poorest counties and under 7% in the counties 10 wealthiest counties.

The Impact of Wealth

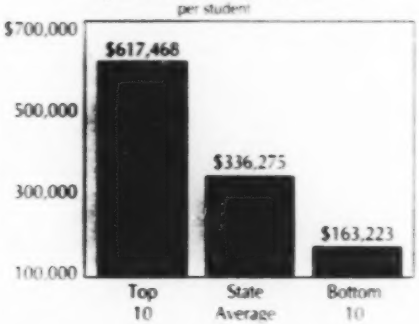
funds per student generated from a 1-cent property tax increase



When Mecklenburg and Anson counties, nearly next door neighbors, each raise property taxes by one cent, they generate $4,461,152 and $86,500 respectively.

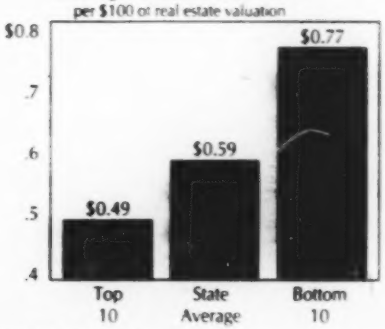
Adjusted Property Tax Base

per student



Average Effective Tax Rate

per $100 of real estate valuation



For example, Charlotte-Mecklenburg must allocate only 6.6% of its revenue to mandated entitlement programs while Hoke County must appropriate 31% of its local revenue to entitlements before it can consider other allocations.

However, welfare's share of local revenue has dropped by 17% statewide in the past year, including a 6% decrease in the state's poorest counties. While 31% of local revenue still represents a crippling burden for many counties, the downward trend is good news for poor counties' schools. If the current trend continues, counties should have more revenue available to dedicate to other needs, including public schools.

Local Spending

Not surprisingly, the disparities in property tax wealth and revenue availability translate into great differences in local spending per pupil on both current (programs) and capital (buildings) expenditures.

In the past year, the gap between what the state's top and bottom 10 spending counties invested in their schools and students increased $112 per pupil to over $1,600 per pupil difference. The state's 30 higher-wealth counties out-spent their 70 low-wealth counterparts by $920 per pupil.

As facilities needs continue to grow across the state, so do expenditures on capital projects. Statewide, spending on capital projects and debt service grew by 11% to $482 per pupil. In the wealthiest and poorest counties, capital expenditures per pupil grew 27% and 31% respectively. The disparity in expenditures between the top and bottom 10 counties grew to $620 per pupil in the past year as richer districts contended with rising enrollments and poorer districts struggled to keep pace with their own renovation and construction needs.

Perhaps the only good news of this year's study comes in current expenses where the gap between the top and bottom 10 counties narrowed by $20 per pupil. However, when you pause to consider that the state's bottom 10 counties are spending $446 per pupil versus the top ten's $1,435 per pupil – and the 30 wealthiest counties are outspending their 70 poorer counterparts $1,938 to $644 – there is little cause for celebration.

Discrepancies among Classrooms & Schools

The difference in what the state's counties invest in their school systems translates into major discrepancies for schools and classrooms. A look at current expenditures in the state's top and bottom 10 spending counties provides a compelling picture. Witness:

- With a class size of 26 students, the state's top 10 counties spend on average $37,310 per classroom, while the bottom 10 counties muster only $11,596 – a difference of nearly $26,000 per classroom.
- In a school of 500 students, the bottom 10 counties are outspent by the top 10 counties by an average of just under $500,000 per school.
- For a high school of 1,500 students, the disparity translates into nearly $1.5 million per high school.

Impact on Achievement

The Forum's Local School Finance Study has not been, nor is it currently, designed to do an in-depth analysis of the correlation between wealth, spending and achievement. Such a study involves many factors and equations which the data in this study cannot support.

Nonetheless, it is difficult not to notice:

- the achievement gap between students in the state's wealthiest and poorest districts
- the discrepancy in the spending gap per pupil between the state's highest and lowest performing districts.

When one looks at the percentage of students in grades 3-8 at or above grade level in mathematics and reading and the percentage of students who test proficient in the core high school courses (Algebra 1, Biology 1, English 1, Economic, Legal and Political Systems, and US History), the achievement gap is startling.

Disparities in Wealth; Disparities in Achievement

	Wealth Rank	Gr 3-8 Reading*	Gr 3-8 Math*	High School Core**
Dare	1	82.1%	84.4%	59.5%
Mecklenburg	2	62.5	66.4	42.0
Guilford	3	71.3	73.1	47.6
Polk	4	75.6	78.1	46.9
Forsyth	5	70.1	69.7	51.6
STATE AVERAGE		**68.0**	**69.6**	**42.3**
Hertford	96	53.0	49.1	16.6
Northampton	97	50.4	52.8	28.7
Bertie	98	52.0	47.6	24.5
Robeson	99	49.6	51.8	20.4
Hoke	100	50.0	55.9	26.4

* % at or above grade level ** % proficient

The percentage of students at or above grade level in reading and math was 71% and 72% in the state's top 10 spending counties and 57% and 58% in the bottom 10 spending counties. Fifty percent of students in the top 10 counties achieved proficiency on high school core course tests as compared with only 29% of their peers in the 10 poorest counties.

Similarly, there is a major discrepancy between the amount spent per pupil between high and low achieving systems. For example, counties with the top 10 scores in grades 3-8 reading spent an average of $2,096 per pupil in local dollars. The 10 worst performing schools spent $794 per pupil – a difference of $1,302.

When one examines school systems in the top and bottom quintiles, the difference in the amount spent per pupil between the top and bottom 10 performing counties still hovers at $900.

Summary

The data in the 1987 School Finance Study points to an inescapable conclusion: local dollars and what they provide account for part of the difference between substandard schools and adequate schools, between schools that are merely adequate and schools that are high performing. The findings beg a question for policymakers that cuts to the heart of school improvement in North Carolina: In the absence of local dollars for instructional programs, would state funding alone provide the resources needed to meet high standards and student achievement goals? The data in the 1997 Local School Finance Study strongly suggests it would not.

A Tale of Two Counties

The dramatic disparities in wealth and school funding are perhaps best illustrated by the tale of neighboring counties. Separated only by Franklin County and a 40 minute drive, Wake and Vance counties represent the twin realities and dramatic disparities in North Carolina. Wake is a high-wealth urban district; Vance, a rural, low-wealth district.

Property Wealth & Taxes

	Wake Co.	Vance Co.
Per Capita Income	$24,841	$16,332
Students on free & reduced lunch	21.3%	64.9%
Adjusted Property Tax Base	$36,341,269,979	$1,424,600,192
Revenue per pupil	$4,477	$1,450
Mandated Welfare Payments (% of local revenue)	4.9%	33.0%
Effective Tax Rate (per $100 valuation)	$0.60	$0.72

Per Student Spending

	Wake Co.	Vance Co.
95-96 Student enrollment	80,645	7,075
(per pupil)		
Current Spending	$1,234	$716
Capital Spending	$898	$488
Total Spending	$2,131	$1,204
Total Spending/classroom (average of 26 students per class)	$55,406	$31,304

Ability & Effort to Support Local Schools

ranking out of 100 counties

	Wake Co.	Vance Co.
Ability to Pay	7	99
Actual Effort Rank	5	97
Relative Effort Rank (total spending)	67	10
Overall Effort Rank	55	9

Student Achievement Scores

	Wake Co.	Vance Co.
Grades 3-8 Reading*	76.8%	54.1%
Grades 3-8 Math*	79.4	53.6
High School Core**	56.2	23.3

* % at or above grade level
** % proficient in core subjects

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APPENDIX I

School Funding: What Does It Buy & Who Buys It?

In North Carolina, the dividing line is supposed to be simple. As set out in the 1931 School Machinery Act, the state is responsible for all current expenses necessary to maintain a minimum nine-month school term and an educational program of basic content and quality. Local districts, in turn, are responsible for school construction and maintenance.

However, it isn't quite that easy. Local dollars in North Carolina are left to provide services and personnel that most would consider "basic" for any system of public education. Indeed, a major question in the school finance debate in North Carolina centers around what should be considered "basic" for the purposes of a public school program.

Where does school funding come from and what does it pay for? The following is a primer on the sources of school funding in North Carolina.

STATE DOLLARS

In North Carolina, the state provides 69 cents of every dollar spent on public schools in North Carolina. State dollars pay for the personnel and services necessary to support a basic program of instruction.

Through a mixture of allotments that cover guaranteed positions, dollar amounts, and program categories, school systems receive funding allocations based on student and personnel numbers and characteristics. State dollars provide such things as:

- school personnel, including teachers, school building and central office administrators, teacher assistants and instructional and non-instructional personnel
- services for at-risk students and children with special needs, funding for gifted students, and other student programs such as driver and vocational education
- school technology and teacher professional development
- ABC incentive awards
- supplemental funding for small and low-wealth schools. The state currently invests $47.5 million annually in low-wealth schools that meet the effort requirement.

FEDERAL DOLLARS

The federal government provides 8% of school funding in North Carolina. Federal funds come in the form of grants and are accessed by either state application, direct appropriation, state plans or competitive programs. Of the $322 million that North Carolina received this past year:

- 68% is targeted to low income children, handicapped children, and other special populations, as well as to help the state meet the national education goals
- 17% is provided for school lunches and breakfasts
- 15% is focused on vocational education, safe/drug free schools, and teacher professional development

LOCAL DOLLARS

Local funding provides for personnel and services that are, in fact, quite basic to a program of public education. Among other things, locals provide funds to support:

- Additional teachers and counselors
- Salary supplements for county faculty
- Honors coursework
- Advanced placement coursework*
- All courses not covered in the BEP
- Teacher induction programs
- School building construction
- Building maintenance
- Capital reserves
- Debt service payments
- Offerings in the arts and languages

WHAT WASN'T BASIC ABOUT THE BASIC EDUCATION PLAN

The Basic Education Plan, enacted in 1985 as the centerpiece of the state's public school reform effort, sought to establish an educational "floor" of resources and access to coursework for school systems and students. While the BEP described the curriculum and specifics that should be offered in K-3, 4-6, 7-8 and 9-12 to promote thinking and reasoning skills, it did not provide funding for electives (though it recommended them). As a result, many systems have not offered courses which were not funded by the BEP on account of a lack of local funds available.

A look into the areas of mathematics and science offers a listing of courses to which students in many small and low-wealth counties may not have access. The following courses are described in the 1994 report on the Basic Education Program as "suggestions" that local administrative units, if they choose to offer, are expected to provide "at local expense."

Mathematics

Trigonometry
Advanced Algebra
Calculus
Computer Mathematics
Analytical Geometry
Probability and Statistics

Science

Advanced Biology
Advanced Chemistry
Anatomy and Physiology
Astronomy
Geology
Field Botany
Environmental Studies
Advanced Physics
Independent Study

APPENDIX II

Finance Study Methodology

The current study uses 1995-96 county appropriations for current expense and a six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves minus county withdrawals from the state's Public School Buildings Capital Fund. A six-year average (as opposed to the traditional five-year average) has been used to compensate for the fact that the AFIR reporting for 1995-96 did not include net change in capital reserves.

Revenue per student was adjusted using per capita income data for 1994. Revenue in counties with per capita income below the state average were adjusted upward. Student data reflect the 1995-96 average daily membership for each county. Figures for counties with more than one school unit reflect the total membership of those units.

Sales/Assessment Ratio

	County X	County Y
Year of Valuation	1990	1994
Unadjusted Tax Rate	$0.**	$0.50
House Market Value	$100,000	$100,000
House Assessed Value	$50,000	$90,000
Assessment/Sales Ratio	0.50	0.90
Effective Tax Rate	$0.**	$0.4*

SALES/ASSESSMENT RATIO: HOW IT WORKS

In North Carolina, most residential and commercial property is revalued once every eight years. The longer it has been since a county has undergone revaluation, the more likely it is that the market value of property in the county exceeds its assessed valuation.

Prior to 1984, the difficulty of estimating the market value of property valuations was a major stumbling block in comparing tax wealth and effort. In 1984, the Department of Revenue completed its first statewide Sales/Assessment Ratio Study comparing the market value of recently sold property with its assessed value. Using the ratio of assessed property value to market value, the Department computed an adjusted property tax rate for each county.

In general, the more time that has lapsed between revaluations, the larger the difference between assessed and market value. Demands on public services in rapidly growing communities tend to outstrip increases in land values. Thus, as the need to provide services to residents grows, local officials must either revalue property more frequently, or raise taxes.

In an effort to make this study as accurate as possible, a three-year weighted average (except in the case of counties revalued in 1995 or 1996) was used to calculate the adjusted property valuation. This approach is intended to result in more accurate valuations for small, rural counties where relatively few land transactions might have taken place during any given year.

OTHER SOURCES OF REVENUE CONSIDERED

Although the property tax is the primary source of local revenue, it is by no means the only one. Thus, the Forum has included in its study the county's share of other such revenue sources as local option sales taxes, inventory tax reimbursements, and fines and forfeitures. Allotments from the ADM fund for school construction have also been used to adjust capital spending. Where levies for supplemental school taxes exist, they were included in the measure of actual effort.

DATA SOURCES

Recognizing that the study's findings will only be as reliable as the data used to produce them, every effort has been made to ensure that the data accurately reflect what is being measured. Sources include the Annual Financial Information report for the state's 100 counties for school capital data; the United States Department of Commerce for the 1994 per capita income; the Tax Research and Ad Valorem Tax Divisions of the NC Department of Revenue for 1995-96 property tax valuations, tax rates, and three years of sales/assessment ratios; and the NC Department of Public Instruction for the 1995-96 final average daily membership numbers. The NC Department of Human Resources provided information on the matching county share of mandated welfare costs for Medicaid, Aid to Families with Dependent Children, and Special Assistance for adults.

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TABLE 1: Overall Ranking of Local Effort to Finance Schools

Overall Ranking of Local Effort to Finance Schools Based on the actual values (not the rankings) used to calculate the three measures of: (1) Relative Effort (Table 2), a comparison of a county's spending per student and revenue available for the purposes based on Ability To Pay (Table 4); (2) Ability to Pay (Table 4), a comparison of adjusted revenues per student and per capita income; (3) Actual Effort (Table 3), the actual county appropriations for current expense, capital outlay, net change in capital reserves, interest on debt and, where appropriate, supplemental school tax levies per student. A school unit ranking high in Relative and Actual Effort but low in Ability to Pay would rank near the top in the Overall Ranking. School units with low Relative Effort but high Ability to Pay would rank near the bottom.

County	Overall Rank	Relative Effort Rank: Total Spending	Relative Effort Rank: Current Spending	Actual Effort Rank	Ability Rank	Prior Year Overall Rank
Northampton	**1**	**1**	**3**	**52**	**97**	**2**
Anson	**2**	**2**	**17**	**25**	**86**	**1**
Caswell	**3**	**3**	**25**	**43**	**90**	**3**
Pasquotank	4	4	15	29	80	20
Warren	5	5	20	49	91	14
Tyrrell	6	6	21	17	63	31
Chowan	**7**	**8**	**11**	**27**	**68**	**5**
Scotland	**8**	**9**	**1**	**51**	**85**	**11**
Vance	**9**	**10**	**8**	**37**	**78**	**7**
Graham	10	7	95	31	71	4
Gates	11	11	2	67	93	6
Orange	12	15	32	1	12	18
Franklin	**13**	**12**	**24**	**39**	**76**	**10**
Burke	**14**	**14**	**39**	**21**	**54**	**8**
Durham	**15**	**18**	**13**	**2**	**8**	**9**
Hoke	16	13	10	100	100	21
Rutherford	17	16	48	19	49	12
Hertford	18	17	4	85	96	13
Edgecombe	**19**	**19**	**6**	**48**	**74**	**16**
Surry	**20**	**23**	**71**	**16**	**32**	**23**
Currituck	**21**	**22**	**33**	**3**	**17**	**29**
Robeson	22	21	5	99	99	19
Cumberland	23	24	7	60	79	26
Swain	24	20	91	66	83	15
Granville	**25**	**25**	**14**	**44**	**69**	**17**
Montgomery	**26**	**26**	**49**	**34**	**75**	**30**
Bertie	**27**	**28**	**12**	**98**	**98**	**39**
Onslow	28	27	27	84	92	49
Halifax	29	29	37	76	89	24
Richmond	30	30	16	91	94	32
Harnett	**31**	**31**	**52**	**93**	**95**	**61**
Sampson	**32**	**35**	**46**	**56**	**65**	**47**
Chatham	**33**	**36**	**50**	**9**	**24**	**27**
Johnston	34	33	57	41	55	28
Cleveland	35	32	85	38	52	22
Davidson	36	34	62	14	48	25
Randolph	**37**	**37**	**94**	**33**	**40**	**34**
Union	**38**	**39**	**84**	**28**	**34**	**35**
Watauga	**39**	**38**	**90**	**6**	**18**	**37**
Martin	40	40	9	58	62	42
Duplin	41	43	70	72	70	45
Rowan	42	42	34	40	45	69
Pitt	**43**	**45**	**23**	**57**	**59**	**64**
Wayne	**44**	**41**	**36**	**87**	**84**	**11**
Alamance	**45**	**51**	**63**	**23**	**28**	**51**
Nash	**46**	**50**	**26**	**71**	**64**	**46**
Perquimans	47	44	29	80	77	41
Columbus	48	46	35	86	82	40
Buncombe	**49**	**54**	**64**	**15**	**25**	**18**
Washington	**50**	**47**	**45**	**94**	**87**	**56**
Haywood	**51**	**52**	**19**	**35**	**37**	**70**
Camden	**52**	**48**	**18**	**79**	**73**	**48**
Madison	**53**	**49**	**30**	**95**	**88**	**93**
Greene	54	53	41	90	81	71
Lincoln	55	55	77	46	39	75
Person	56	56	59	26	27	44
Wake	**57**	**67**	**74**	**7**	**6**	**41**
Wilson	**58**	**59**	**28**	**53**	**42**	**65**
McDowell	**59**	**57**	**53**	**69**	**58**	**54**
Pamlico	60	58	60	78	66	63
Bladen	61	60	22	83	67	58
Stanly	62	61	43	74	60	78
Iredell	**63**	**66**	**67**	**30**	**26**	**62**
Henderson	**64**	**69**	**88**	**10**	**14**	**36**
Beaufort	**65**	**62**	**44**	**61**	**44**	**60**
Caldwell	66	64	31	73	53	79
Cabarrus	67	70	69	45	10	74
Gaston	68	68	68	39	18	57
Forsyth	**69**	**80**	**47**	**8**	**5**	**53**
Pender	**70**	**65**	**51**	**65**	**47**	**67**
Cherokee	**71**	**63**	**55**	**89**	**72**	**84**
Avery	72	71	80	12	15	77
Wilkes	73	72	38	63	41	80
Mecklenburg	74	84	79	5	2	50
Carteret	**75**	**73**	**86**	**14**	**16**	**59**
Rockingham	**76**	**76**	**54**	**70**	**43**	**68**
Stokes	**77**	**75**	**40**	**55**	**33**	**73**
Lenoir	78	79	42	82	57	81
Craven	79	78	61	75	51	86
Brunswick	80	74	56	11	13	72
Hyde	**81**	**77**	**38**	**20**	**22**	**66**
Catawba	**82**	**82**	**81**	**22**	**20**	**76**
Lee	**83**	**86**	**65**	**64**	**29**	**83**
Ashe	84	81	78	62	31	82
Yadkin	85	83	66	81	46	85
Alexander	86	85	82	88	56	99
New Hanover	**87**	**88**	**73**	**18**	**9**	**87**
Jones	**88**	**91**	**87**	**97**	**61**	**98**
Mitchell	**89**	**87**	**76**	**92**	**50**	**90**
Guilford	90	92	72	13	3	52
Yancey	91	89	75	77	35	88
Alleghany	92	90	96	42	23	95
Davie	**93**	**94**	**83**	**50**	**21**	**92**
Polk	**94**	**96**	**89**	**24**	**4**	**94**
Transylvania	95	93	93	32	11	89
Dare	96	95	98	4	1	55
Moore	97	100	92	47	7	96
Macon	98	98	99	36	10	91
Clay	**99**	**97**	**100**	**96**	**36**	**100**
Jackson	**100**	**99**	**97**	**68**	**19**	**97**

TABLE 2: Relative Effort

County	Relative Effort Rank: Total Spending	Relative Effort Rank: Current Spending	Ability Rank	Revenue Per ADM	Actual Effort Rank	Current Spending Per ADM	Capital Spending Per ADM	Total Spending Per ADM	Current Spending (% of Revenue per Student)	Total Spending (% of Revenue per Student)
Northampton	1	3	97	$ 950	52	$ 604	$ 468	$1,072	63.5%	112.8%
Anson	2	17	86	1,306	25	595	809	1,404	45.6%	107.5%
Caswell	3	25	90	1,218	43	498	659	1,157	40.9%	95.0%
Pasquotank	4	15	80	1,424	29	652	658	1,310	45.8%	92.0%
Warren	5	20	91	1,206	49	522	586	1,108	43.3%	91.9%
Tyrrell	6	21	63	1,727	17	744	780	1,524	43.1%	88.2%
Graham	7	95	71	1,552	31	340	968	1,308	21.9%	84.2%
Chowan	8	11	68	1,647	27	784	601	1,385	47.6%	84.1%
Scotland	9	1	85	1,316	51	939	151	1,091	71.4%	82.9%
Vance	10	8	78	1,463	37	716	488	1,204	48.9%	82.3%
Gates	11	2	93	1,197	67	769	200	970	64.3%	81.0%
Franklin	12	24	76	1,483	39	612	570	1,182	41.3%	79.7%
Hoke	13	10	100	708	100	340	223	563	48.0%	79.5%
Burke	14	39	54	1,896	21	713	764	1,477	37.6%	77.9%
Orange	15	32	12	3,988	1	1,584	1,088	3,040	39.7%	76.2%
Rutherford	16	48	49	1,984	19	711	790	1,501	35.8%	75.7%
Hertford	17	4	96	1,043	85	610	178	788	58.5%	75.5%
Durham	18	13	8	4,039	2	1,877	1,134	3,011	46.5%	74.5%
Edgecombe	19	6	74	1,517	48	838	152	1,109	55.2%	73.1%
Swain	20	91	83	1,358	66	319	657	977	23.5%	71.9%
Robeson	21	5	99	809	99	470	111	581	58.1%	71.8%
Currituck	22	33	17	3,685	3	1,432	1,191	2,623	38.9%	71.2%
Surry	23	71	32	2,358	16	680	856	1,665	28.8%	70.6%
Cumberland	24	7	79	1,449	60	714	300	1,014	49.3%	70.0%
Granville	25	14	69	1,634	44	757	386	1,143	46.3%	69.9%
Montgomery	26	49	75	1,514	54	535	522	1,057	35.4%	69.8%
Onslow	27	27	92	1,199	84	487	342	829	40.6%	69.1%
Bertie	28	12	98	862	98	406	185	591	47.1%	68.5%
Halifax	29	37	89	1,268	76	479	186	852	37.8%	67.2%
Richmond	30	16	94	1,135	91	519	228	746	45.7%	65.8%
Harnett	31	52	95	1,113	93	391	331	730	35.2%	65.6%
Cleveland	32	85	52	1,905	38	484	383	1,192	25.4%	62.5%
Johnston	33	57	55	1,893	41	628	548	1,176	33.2%	62.2%
Davidson	34	62	48	2,029	34	648	494	1,255	32.0%	61.9%
Sampson	35	46	65	1,663	56	601	345	1,027	36.1%	61.8%
Chatham	36	50	24	3,165	9	1,117	817	1,934	35.3%	61.1%
Randolph	37	94	40	2,125	33	473	653	1,263	22.3%	59.4%
Watauga	38	90	18	3,608	6	868	1,271	2,139	24.0%	59.3%
Union	39	84	34	2,275	28	578	579	1,342	25.4%	59.0%
Martin	40	9	62	1,739	58	851	170	1,021	48.9%	58.7%
Wayne	41	36	84	1,345	87	512	263	774	38.0%	57.6%
Rowan	42	34	45	2,052	40	791	389	1,180	38.5%	57.5%
Duplin	43	70	70	1,616	72	470	457	927	29.1%	57.4%
Perquimans	44	29	77	1,473	80	594	247	841	40.3%	57.1%
Pitt	45	23	59	1,827	57	770	257	1,027	42.1%	56.2%
Columbus	46	35	82	1,383	86	527	250	776	38.1%	56.1%
Washington	47	45	87	1,299	94	473	250	723	36.4%	55.6%
Camden	48	18	73	1,520	79	682	162	844	44.9%	55.5%
Madison	49	30	88	1,290	95	519	197	716	40.2%	55.5%
Nash	50	26	64	1,687	71	686	249	935	40.7%	55.4%
Alamance	51	63	28	2,632	23	828	595	1,452	31.5%	55.1%

Relative Effort A measure comparing Actual Effort and Ability to Pay. Actual Effort includes county appropriations for current expense, a five-year average capital outlay, capital reserves and interest on debt and, where appropriate, supplemental tax levies for schools. Low-wealth districts with comparatively high spending levels have tended to rank highest in the measure.

County	Relative Effort Rank: Total Spending	Relative Effort Rank: Current Spending	Ability Rank	Revenue Per ADM	Actual Effort Rank	Current Spending Per ADM	Capital Spending Per ADM	Total Spending Per ADM	Current Spending (% of Revenue per Student)	Total Spending (% of Revenue per Student)
Haywood	52	19	37	2,228	35	994	229	1,222	44.6%	54.9%
Greene	53	41	81	1,385	90	515	235	750	37.2%	54.1%
Buncombe	54	64	25	$3,146	15	$ 986	$ 577	$1,693	31.4%	53.8%
Lincoln	55	77	19	2,133	46	577	555	1,132	27.0%	53.0%
Person	56	59	27	2,679	26	869	533	1,402	32.4%	52.3%
McDowell	57	53	58	1,830	69	637	319	956	34.8%	52.2%
Pamlico	58	60	66	1,658	78	534	311	845	32.2%	51.0%
Wilson	59	28	42	2,109	53	850	216	1,066	40.3%	50.5%
Bladen	60	22	67	1,652	83	696	137	833	42.1%	50.4%
Stanly	61	43	60	1,773	74	653	183	874	36.8%	49.3%
Beaufort	62	44	44	2,053	61	754	255	1,009	36.7%	49.2%
Cherokee	63	55	72	1,527	89	511	239	750	33.5%	49.1%
Caldwell	64	31	53	1,898	73	761	159	920	40.1%	48.5%
Pender	65	51	47	2,036	65	716	261	978	35.2%	48.0%
Iredell	66	67	26	2,736	30	834	422	1,308	30.5%	47.8%
Wake	67	74	6	4,471	-	1,234	898	2,131	27.6%	47.7%
Gaston	68	68	38	2,147	59	646	371	1,017	30.1%	47.4%
Henderson	69	88	14	3,877	10	939	890	1,829	24.2%	47.2%
Cabarrus	70	69	30	2,441	45	720	418	1,138	29.5%	46.6%
Avery	71	80	15	3,815	12	1,018	757	1,775	26.7%	46.5%
Wilkes	72	58	41	2,123	63	699	286	985	32.9%	46.4%
Carteret	73	86	16	3,780	14	948	793	1,741	25.1%	46.1%
Brunswick	74	56	13	1,905	11	1,306	481	1,788	33.3%	45.8%
Stokes	75	40	33	2,315	55	863	194	1,056	37.3%	45.6%
Rockingham	76	54	43	2,089	70	723	229	951	34.6%	45.5%
Hyde	77	38	22	3,326	20	1,256	241	1,497	37.8%	45.0%
Craven	78	61	51	1,920	75	614	241	855	32.0%	44.5%
Lenoir	79	42	57	1,874	82	693	142	834	17.0%	44.5%
Forsyth	80	47	3	4,553	8	1,642	345	1,986	16.1%	43.6%
Ashe	81	78	31	2,374	62	639	359	998	26.9%	42.1%
Catawba	82	81	20	3,467	22	898	557	1,454	25.9%	41.9%
Yadkin	83	66	46	2,038	81	624	215	838	30.6%	41.1%
Mecklenburg	84	79	2	5,529	5	1,478	794	2,271	26.7%	41.1%
Alexander	85	82	56	1,887	88	487	268	755	25.8%	40.0%
Lee	86	65	29	2,460	64	756	224	979	30.7%	39.8%
Mitchell	87	76	50	1,949	92	528	207	735	27.1%	37.7%
New Hanover	88	73	9	4,019	18	1,142	369	1,511	28.4%	37.6%
Yancey	89	75	35	2,266	77	615	236	851	27.2%	37.6%
Alleghany	90	96	23	3,193	42	695	469	1,164	21.8%	36.5%
Jones	91	87	61	1,757	97	434	200	634	24.7%	36.1%
Guilford	92	72	1	5,377	13	1,529	228	1,757	28.4%	32.7%
Transylvania	93	91	11	4,014	32	897	407	1,305	22.4%	32.5%
Davie	94	83	21	3,442	50	875	229	1,104	25.4%	32.1%
Dare	95	98	1	7,475	4	1,450	898	2,348	19.4%	31.4%
Polk	96	89	4	4,583	24	1,107	293	1,414	24.2%	30.9%
Clay	97	100	36	2,261	96	403	292	695	17.8%	30.8%
Macon	98	99	10	4,016	36	771	435	1,206	19.2%	30.0%
Jackson	99	97	19	3,477	68	752	217	969	21.6%	27.9%
Moore	100	92	7	4,044	47	911	204	1,115	22.5%	27.6%
Total				$2,748		$891	$436	$1,352	32.4%	49.2%

TABLE 3: Actual Effort

County	Rank	1995/96 Current Expense	Six-Year Capital Average	1995/96 Supplemental School Levies	Total Spending	1995/96 Final ADM	Current Spending Per ADM	Capital Spending Per ADM	Total Current Spending Per ADM	Total Spending Per ADM
Orange	1	21,175,309	14,552,792	4,922,942	40,651,043	13,372	1,584	1,088	1,952	3,040
Durham	2	52,386,559	31,644,514	0	84,031,073	27,911	1,877	1,134	1,877	3,011
Currituck	3	4,200,000	3,491,461	0	7,691,461	2,932	1,432	1,191	1,432	2,623
Dare	4	5,988,120	3,707,697	0	9,695,817	4,130	1,450	898	1,450	2,348
Mecklenburg	5	129,425,000	69,538,900	0	198,963,900	87,597	1,478	794	1,478	2,271
Watauga	6	4,173,492	6,115,169	0	10,288,661	4,810	868	1,271	868	2,139
Wake	7	99,491,130	72,403,421	0	171,894,551	80,646	1,234	898	1,234	2,131
Forsyth	8	65,888,283	13,829,806	0	79,718,089	40,132	1,642	345	1,642	1,986
Chatham	9	7,238,311	5,293,224	0	12,531,535	6,481	1,117	817	1,117	1,934
Henderson	10	10,042,570	9,519,244	0	19,561,814	10,695	939	890	939	1,829
Brunswick	11	11,831,230	4,358,537	0	16,189,767	9,056	1,306	481	1,306	1,788
Avery	12	2,413,500	1,793,048	0	4,206,548	2,370	1,018	757	1,018	1,775
Guilford	13	86,000,000	12,847,621	0	98,847,621	56,249	1,529	228	1,529	1,757
Carteret	14	7,729,343	6,461,083	0	14,190,426	8,150	948	793	948	1,741
Buncombe	15	27,895,477	16,311,847	3,683,020	47,890,344	28,280	986	577	1,117	1,693
Surry	16	7,242,730	9,112,953	1,372,019	17,727,702	10,649	680	856	809	1,665
Tyrrell	17	592,055	620,872	0	1,212,927	796	744	780	744	1,524
New Hanover	18	23,541,007	7,606,012	0	31,147,019	20,607	1,142	369	1,142	1,511
Rutherford	19	6,967,004	7,740,822	0	14,707,826	9,796	711	790	711	1,501
Hyde	20	957,011	183,490	0	1,140,501	762	1,256	241	1,256	1,497
Burke	21	9,367,108	10,032,578	0	19,399,686	13,135	713	764	713	1,477
Catawba	22	18,780,312	11,650,276	0	30,430,588	20,923	898	557	898	1,454
Alamance	23	15,043,855	10,812,132	503,501	26,359,488	18,160	$828	595	856	1,452
Polk	24	2,361,831	624,568	30,882	3,017,281	2,134	1,107	293	1,121	1,414
Anson	25	2,600,000	3,532,453	0	6,132,453	4,368	595	809	595	1,404
Person	26	4,689,279	2,878,479	0	7,567,758	5,397	869	533	869	1,402
Chowan	27	1,993,226	1,528,541	0	3,521,767	2,543	784	601	784	1,385
Union	28	10,450,000	10,469,606	3,346,579	24,266,185	18,080	578	579	761	1,342
Pasquotank	29	3,986,699	4,022,491	0	8,009,190	6,115	652	658	652	1,310
Iredell	30	14,414,045	7,293,961	891,380	22,599,386	17,275	834	422	886	1,308
Graham	31	406,872	1,158,612	0	1,565,484	1,197	340	968	340	1,308
Transylvania	32	3,438,000	1,560,759	0	4,998,759	3,831	897	407	897	1,305
Randolph	33	8,989,694	12,403,805	2,602,208	23,995,707	19,000	473	653	610	1,263
Davidson	34	14,631,477	11,148,054	2,551,347	28,330,878	22,566	648	494	761	1,255
Haywood	35	7,221,251	1,661,156	0	8,882,407	7,267	994	229	994	1,222
Macon	36	2,880,434	1,623,918	0	4,504,352	3,735	771	435	771	1,206
Vance	37	5,068,608	3,451,872	0	8,520,480	7,078	716	488	716	1,204
Cleveland	38	7,653,987	6,064,333	5,134,587	18,852,907	15,822	484	383	808	1,192
Franklin	39	4,037,816	3,756,571	0	7,794,387	6,593	612	570	612	1,182
Rowan	40	14,641,406	7,204,895	0	21,846,301	18,518	791	389	791	1,180
Johnston	41	10,416,456	9,088,385	0	19,504,841	16,581	628	548	628	1,176
Alleghany	42	1,010,634	681,954	0	1,692,588	1,454	695	469	695	1,164
Caswell	43	1,694,255	2,243,344	0	3,937,599	3,404	498	659	498	1,157
Granville	44	5,318,985	2,712,469	0	8,031,454	7,028	757	386	757	1,143
Cabarrus	45	14,090,121	8,184,334	0	22,274,455	19,573	720	418	720	1,138
Lincoln	46	5,430,565	5,224,461	0	10,655,026	9,416	577	555	577	1,132
Moore	47	9,225,000	2,063,238	0	11,288,238	10,126	911	204	911	1,115
Edgecombe	48	6,514,568	1,179,845	925,512	8,619,925	7,774	838	152	937	1,109
Warren	49	1,610,975	1,809,126	0	3,420,101	3,088	522	586	522	1,108
Davie	50	4,197,185	1,098,914	0	5,296,099	4,798	875	229	875	1,104
Scotland	51	6,574,517	1,057,932	0	7,632,449	6,998	939	151	939	1,091

Actual Effort A summary of data for the 100 counties in the state. It includes 1994-95 current expense (including supplemental school levies), a five-year average capital outlay, capital reserves and interest on debt. This measure reflects the actual dollar effort of communities to fund schools without taking into account property wealth. High-wealth communities with correspondingly high levels of spending tend to rank highest in the measure.

County	Rank	1995/96 Current Expense	Six-Year Capital Average	1995/96 Supplemental School Levies	Total Spending	1995/96 Final ADM	Current Spending Per ADM	Capital Spending Per ADM	Total Current Spending Per ADM	Total Spending Per ADM
Northampton	**52**	**2,277,228**	**1,766,464**	**0**	**4,043,692**	**3,771**	**604**	**468**	**604**	**1,072**
Wilson	**53**	**10,064,960**	**2,555,827**	**0**	**12,620,787**	**11,838**	**850**	**216**	**850**	**1,066**
Montgomery	**54**	**2,263,495**	**2,206,670**	**0**	**4,470,165**	**4,229**	**535**	**522**	**535**	**1,057**
Stokes	55	5,691,880	1,276,920	0	6,968,800	6,599	863	194	863	1,056
Sampson	56	5,717,324	3,285,725	770,275	9,773,324	9,514	601	345	682	1,027
Pitt	57	14,472,490	4,827,707	0	19,300,197	18,801	770	257	770	1,027
Martin	**58**	**4,183,414**	**838,019**	**0**	**5,021,433**	**4,917**	**851**	**170**	**851**	**1,021**
Gaston	**59**	**18,538,179**	**10,654,421**	**0**	**29,192,600**	**28,703**	**646**	**371**	**646**	**1,017**
Cumberland	**60**	**35,583,742**	**14,958,541**	**0**	**50,542,283**	**49,857**	**714**	**300**	**714**	**1,014**
Beaufort	61	5,662,896	1,914,444	0	7,577,340	7,509	754	255	754	1,009
Ashe	62	2,174,228	1,220,393	0	3,394,621	3,400	639	359	639	998
Wilkes	63	6,768,556	2,767,082	0	9,535,638	9,682	699	286	699	985
Lee	**64**	**6,166,653**	**1,826,813**	**0**	**7,993,466**	**8,162**	**756**	**224**	**756**	**979**
Pender	**65**	**4,050,124**	**1,477,420**	**0**	**5,527,544**	**5,653**	**716**	**261**	**716**	**978**
Swain	**66**	**513,374**	**1,056,013**	**0**	**1,569,387**	**1,607**	**319**	**657**	**319**	**977**
Gates	67	1,467,060	381,904	0	1,848,964	1,907	769	200	769	970
Jackson	68	2,626,503	759,932	0	3,386,435	3,495	752	217	752	969
McDowell	69	3,851,288	1,925,639	0	5,776,927	6,045	637	319	637	956
Rockingham	**70**	**10,031,862**	**3,174,485**	**0**	**13,206,347**	**13,882**	**723**	**229**	**723**	**951**
Nash	**71**	**11,775,000**	**4,274,800**	**0**	**16,049,800**	**17,161**	**686**	**249**	**686**	**935**
Duplin	**72**	**3,822,233**	**3,716,684**	**0**	**7,538,917**	**8,132**	**470**	**457**	**470**	**927**
Caldwell	73	8,840,907	1,849,170	0	10,690,077	11,623	761	159	761	920
Stanly	74	6,062,264	1,699,812	352,871	8,114,947	9,286	653	183	691	874
Craven	75	8,889,999	3,489,974	0	12,379,973	14,475	614	241	614	855
Halifax	**76**	**5,034,750**	**1,953,468**	**1,965,695**	**8,953,913**	**10,506**	**479**	**186**	**666**	**852**
Yancey	77	1,475,000	565,824	0	2,040,824	2,397	615	236	615	851
Pamlico	**78**	**1,091,956**	**636,829**	**0**	**1,728,785**	**2,045**	**534**	**311**	**534**	**845**
Camden	79	806,703	190,957	0	997,660	1,182	682	162	682	844
Perquimans	80	1,133,717	472,545	0	1,606,262	1,910	594	247	594	841
Yadkin	81	3,252,800	1,121,063	0	4,373,863	5,217	624	215	624	838
Lenoir	**82**	**7,101,524**	**1,453,743**	**0**	**8,555,267**	**10,252**	**693**	**142**	**693**	**834**
Bladen	**83**	**3,822,907**	**752,061**	**0**	**4,574,968**	**5,490**	**696**	**137**	**696**	**833**
Onslow	**84**	**9,717,224**	**6,829,637**	**0**	**16,546,861**	**19,968**	**487**	**342**	**487**	**829**
Hertford	85	2,582,568	752,727	0	3,335,295	4,231	610	178	610	788
Columbus	86	5,376,962	2,550,348	0	7,927,310	10,210	527	250	527	776
Wayne	87	9,534,275	4,894,591	0	14,428,866	18,639	512	263	512	774
Alexander	88	2,394,978	1,318,501	0	3,713,479	4,918	487	268	487	755
Cherokee	**89**	**1,732,008**	**809,830**	**0**	**2,541,838**	**3,389**	**511**	**239**	**511**	**750**
Greene	90	1,413,232	643,403	0	2,056,635	2,743	515	235	515	750
Richmond	91	4,227,755	1,854,566	0	6,082,321	8,148	519	228	519	746
Mitchell	92	1,219,843	478,471	0	1,698,314	2,312	528	207	528	735
Harnett	93	5,362,139	4,541,652	104,563	10,008,354	13,702	391	331	399	730
Washington	**94**	**1,225,000**	**648,263**	**0**	**1,873,263**	**2,591**	**473**	**250**	**473**	**723**
Madison	95	1,294,039	492,300	0	1,786,339	2,495	519	197	519	716
Clay	**96**	**488,621**	**353,402**	**0**	**842,023**	**1,211**	**403**	**292**	**403**	**695**
Jones	97	658,312	303,644	0	961,956	1,517	434	200	434	634
Bertie	98	1,570,956	715,195	0	2,286,151	3,871	406	185	406	591
Robeson	99	10,642,702	2,524,624	0	13,167,326	22,667	470	111	470	581
Hoke	**100**	**1,913,935**	**1,255,501**	**0**	**3,169,436**	**5,628**	**340**	**223**	**340**	**563**
All Counties Total		$1,060,486,857	$557,373,572	$29,157,381	$1,647,017,810	$1,156,885	$917	$482	$942	$1,424

TABLE 3A: Actual Effort/Supplemental Funding

County	Rank	1995/96 Current Expense	1995/96 Supplemental School Levies	1995/96 Total Current Spending	1995/96 Low-wealth Funding	Total Current Spending w/ Low Wealth	1995/96 Final ADM	Total Current Spending per ADM	Total Current Spending per ADM w/ Low Wealth	Change in Spending per ADM
Orange	1	21,175,309	4,922,942	26,098,251	0	26,098,251	13,372	1,952	1,952	0
Durham	2	52,386,559	0	52,386,559	0	52,386,559	27,911	1,877	1,877	0
Forsyth	3	65,888,283	0	65,888,283	0	65,888,283	40,132	1,642	1,642	0
Guilford	4	86,000,000	0	86,000,000	0	86,000,000	56,249	1,529	1,529	0
Mecklenburg	5	129,425,000	0	129,425,000	0	129,425,000	87,597	1,478	1,478	0
Dare	6	5,988,120	0	5,988,120	0	5,988,120	4,130	1,450	1,450	0
Currituck	7	4,200,000	0	4,200,000	0	4,200,000	2,932	1,432	1,432	0
Brunswick	8	11,831,230	0	11,831,230	0	11,831,230	9,056	1,306	1,306	0
Hyde	9	957,011	0	957,011	0	957,011	762	1,256	1,256	0
Wake	10	99,491,130	0	99,491,130	0	99,491,130	80,646	1,234	1,234	0
New Hanover	11	23,541,007	0	23,541,007	0	23,541,007	20,607	1,142	1,142	0
Polk	12	2,361,831	30,882	2,392,713	0	2,392,713	2,134	1,121	1,121	0
Chatham	13	7,238,311	0	7,238,311	0	7,238,311	6,481	1,117	1,117	0
Buncombe	14	27,895,477	3,683,020	31,578,497	0	31,578,497	28,280	1,117	1,117	0
Scotland	15	6,574,517	0	6,574,517	812,952	7,387,469	6,998	939	1,056	116
Edgecombe	16	6,514,568	925,512	7,440,080	687,730	8,127,810	7,774	957	1,046	88
Avery	17	2,413,500	0	2,413,500	0	2,413,500	2,370	1,018	1,018	0
Haywood	18	7,221,251	0	7,221,251	112,117	7,333,368	7,267	994	1,009	15
Carteret	19	7,729,343	0	7,729,343	0	7,729,343	8,150	948	948	0
Henderson	20	10,042,570	0	10,042,570	0	10,042,570	10,695	939	939	0
Martin	21	4,183,414	0	4,183,414	407,312	4,590,726	4,917	851	934	83
Gates	22	1,467,060	0	1,467,060	272,712	1,739,772	1,987	769	912	143
Moore	23	9,225,000	0	9,225,000	0	9,225,000	10,126	911	911	0
Stokes	24	5,691,880	0	5,691,880	287,216	5,979,096	6,599	863	906	44
Catawba	25	18,780,312	0	18,780,312	0	18,780,312	20,923	898	898	0
Transylvania	26	3,438,000	0	3,438,000	0	3,438,000	3,831	897	897	0
Iredell	27	14,414,045	891,380	15,305,425	0	15,305,425	17,275	886	886	0
Wilson	28	10,064,960	0	10,064,960	355,822	10,420,782	11,838	850	880	30
Person	29	4,689,279	0	4,689,279	60,444	4,749,723	5,397	869	880	11
Chowan	30	1,993,226	0	1,993,226	231,719	2,224,945	2,543	784	875	91
Davie	31	4,197,185	0	4,197,185	0	4,197,185	4,798	875	875	0
Watauga	32	4,173,492	0	4,173,492	0	4,173,492	4,810	868	868	0
Granville	33	5,318,985	0	5,318,985	711,781	6,030,766	7,028	757	858	101
Alamance	34	15,043,855	503,501	15,547,356	0	15,547,356	18,160	856	856	0
Tyrrell	35	592,055	0	592,055	80,347	672,402	796	744	843	101
Cleveland	36	7,653,987	5,134,587	12,788,574	491,621	13,280,195	15,822	808	839	31
Surry	37	7,242,730	1,372,019	8,614,749	310,430	8,925,179	10,649	809	838	29
Beaufort	38	5,662,896	0	5,662,896	520,545	6,183,441	7,509	754	823	69
Rowan	39	14,641,406	0	14,641,406	556,142	15,197,548	18,518	791	821	30
Caldwell	40	8,840,907	0	8,840,907	671,909	9,512,816	11,623	761	818	58
Camden	41	806,703	0	806,703	159,077	965,780	1,182	682	817	135
Pitt	42	14,472,490	0	14,472,490	808,773	15,281,263	18,801	770	813	43
Vance	43	5,068,608	0	5,068,608	615,559	5,684,167	7,078	716	803	87
Bladen	44	3,822,907	0	3,822,907	558,038	4,380,945	5,490	696	798	102
Pender	45	4,050,124	0	4,050,124	418,962	4,469,086	5,653	716	791	74
Union	46	10,450,000	3,346,579	13,796,579	455,905	14,252,484	18,080	763	788	25
Davidson	47	14,631,477	2,551,347	17,182,824	467,089	17,649,911	22,566	761	782	21
Macon	48	2,880,434	0	2,880,434	0	2,880,434	3,735	771	771	0
Burke	49	9,367,108	0	9,367,108	755,476	10,122,584	13,135	713	771	58
Rutherford	50	6,967,004	0	6,967,004	554,612	7,521,616	9,796	711	768	57
Lee	51	6,166,653	0	6,166,653	68,548	6,235,201	8,162	756	764	8

Actual Effort With Supplemental Funding Includes supplemental funding for low-wealth and small schools as was appropriated in the 1995 session.

County	Rank	1995/96 Current Expense	1995/96 Supplemental School Levies	1995/96 Total Current Spending	1995/96 Low-wealth Funding	Total Current Spending w/ Low Wealth	1995/96 Final ADM	Total Current Spending per ADM	Total Current Spending per ADM w/ Low Wealth	Change in Spending per ADM
Wilkes	**52**	**6,768,556**	**0**	**6,768,556**	**614,985**	**7,383,541**	**9,682**	**699**	**763**	**64**
Rockingham	**53**	**10,031,862**	**0**	**10,031,862**	**535,235**	**10,567,097**	**13,882**	**723**	**761**	**39**
Hertford	**54**	**2,582,568**	**0**	**2,582,568**	**625,996**	**3,208,564**	**4,231**	**610**	**758**	**148**
Halifax	55	5,034,750	1,965,695	7,000,445	927,256	7,927,701	10,506	666	755	88
Jackson	56	2,626,503	0	2,626,503	0	2,626,503	3,495	752	752	0
Pasquotank	57	3,986,699	0	3,986,699	598,210	4,584,909	6,115	652	750	98
Nash	**58**	**11,775,000**	**0**	**11,775,000**	**1,034,225**	**12,809,225**	**17,161**	**686**	**746**	**60**
Cumberland	**59**	**35,583,742**	**0**	**35,583,742**	**1,582,296**	**37,166,038**	**49,857**	**714**	**745**	**32**
Stanly	**60**	**6,062,264**	**352,871**	**6,415,135**	**506,092**	**6,921,227**	**9,286**	**691**	**745**	**55**
Lenoir	61	7,101,524	0	7,101,524	530,259	7,631,783	10,252	693	744	52
Sampson	62	5,717,324	770,275	6,487,599	587,271	7,074,870	9,514	682	744	62
Northampton	63	2,277,228	0	2,277,228	526,773	2,804,001	3,771	604	744	140
Franklin	**64**	**4,037,816**	**0**	**4,037,816**	**745,192**	**4,783,008**	**6,593**	**612**	**725**	**113**
Cabarrus	**65**	**14,090,121**	**0**	**14,090,121**	**29,764**	**14,119,885**	**19,573**	**720**	**721**	**2**
McDowell	**66**	**3,851,288**	**0**	**3,851,288**	**483,108**	**4,334,396**	**6,045**	**637**	**717**	**80**
Anson	67	2,600,000	0	2,600,000	513,999	3,113,999	4,368	595	713	118
Perquimans	68	1,133,717	0	1,133,717	219,716	1,353,433	1,910	594	709	115
Johnston	69	10,416,456	0	10,416,456	1,305,597	11,722,053	16,581	628	707	79
Alleghany	**70**	**1,010,634**	**0**	**1,010,634**	**11,491**	**1,022,125**	**1,454**	**695**	**703**	**8**
Yadkin	**71**	**3,252,800**	**0**	**3,252,800**	**285,119**	**3,537,919**	**5,217**	**624**	**678**	**55**
Ashe	**72**	**2,174,228**	**0**	**2,174,228**	**118,323**	**2,292,551**	**3,400**	**639**	**674**	**35**
Yancey	73	1,475,000	0	1,475,000	134,044	1,609,044	2,397	615	671	56
Craven	74	8,889,999	0	8,889,999	777,740	9,667,739	14,475	614	668	54
Warren	75	1,610,975	0	1,610,975	408,660	2,019,635	3,088	522	654	132
Richmond	**76**	**4,227,755**	**0**	**4,227,755**	**1,061,637**	**5,289,392**	**8,148**	**519**	**649**	**130**
Gaston	**77**	**18,538,179**	**0**	**18,538,179**	**0**	**18,538,179**	**28,703**	**646**	**646**	**0**
Randolph	**78**	**8,989,694**	**2,602,208**	**11,591,902**	**510,463**	**12,102,365**	**19,000**	**610**	**637**	**27**
Greene	79	1,413,232	0	1,413,232	303,867	1,717,099	2,743	515	626	111
Columbus	80	5,376,962	0	5,376,962	1,011,188	6,388,150	10,210	527	626	99
Robeson	81	10,642,702	0	10,642,702	3,532,329	14,175,031	22,667	470	625	156
Caswell	**82**	**1,694,255**	**0**	**1,694,255**	**421,508**	**2,115,763**	**3,404**	**498**	**622**	**124**
Montgomery	**83**	**2,263,495**	**0**	**2,263,495**	**304,436**	**2,567,931**	**4,229**	**535**	**607**	**72**
Pamlico	84	1,091,956	0	1,091,956	132,923	1,224,879	2,045	534	599	65
Onslow	85	9,717,224	0	9,717,224	2,236,174	11,953,398	19,968	487	599	112
Lincoln	86	5,430,565	0	5,430,565	166,938	5,597,503	9,416	577	594	18
Wayne	87	9,534,275	0	9,534,275	1,456,794	10,991,069	18,639	512	590	78
Washington	**88**	**1,225,000**	**0**	**1,225,000**	**302,228**	**1,527,228**	**2,591**	**473**	**589**	**117**
Cherokee	**89**	**1,732,008**	**0**	**1,732,008**	**248,833**	**1,980,841**	**3,389**	**511**	**584**	**73**
Mitchell	**90**	**1,219,843**	**0**	**1,219,843**	**127,587**	**1,347,430**	**2,312**	**528**	**583**	**55**
Madison	91	1,294,039	0	1,294,039	155,979	1,450,018	2,495	519	581	63
Duplin	92	3,822,233	0	3,822,233	844,879	4,667,112	8,132	470	574	104
Bertie	93	1,570,956	0	1,570,956	604,552	2,175,508	3,871	406	562	156
Alexander	94	2,394,978	0	2,394,978	229,943	2,624,921	4,918	487	534	47
Hoke	**95**	**1,913,935**	**0**	**1,913,935**	**1,085,834**	**2,999,769**	**5,628**	**340**	**533**	**193**
Harnett	**96**	**5,362,139**	**104,563**	**5,466,702**	**1,822,861**	**7,289,563**	**13,702**	**399**	**532**	**133**
Jones	97	658,312	0	658,312	114,034	772,346	1,517	434	509	75
Clay	98	488,621	0	488,621	34,344	522,965	1,211	403	432	28
Graham	99	406,872	0	406,872	100,877	507,749	1,197	340	424	84
Swain	**100**	**513,374**	**0**	**513,374**	**139,412**	**652,786**	**1,607**	**319**	**406**	**87**
All Counties		$1,060,486,857	$29,157,381	$1,089,644,238	$41,483,809	$1,131,128,047	$1,156,885	$942	$978	$36

TABLE 4: Ability To Pay

Counties	Rank	Adjusted Tax Base	Average Effective Property Tax Rate	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Welfare Payments	Total Revenues Less Welfare	1995 ADM	1994 Per Capita Income	Income Adjusted Total Revenues	Revenue Per ADM	Percent of State Average
Dare	**1**	**4,308,504,157**	**0.5924**	**25,523,579**	**7,572,168**	**559,789**	**32,535,958**	**4,130**	**18,565**	**30,869,835**	**7,475**	**272.0%**
Mecklenburg	**2**	**44,611,517,401**	**0.5924**	**264,278,629**	**117,820,921**	**17,534,252**	**364,565,298**	**87,597**	**25,993**	**484,292,216**	**5,529**	**201.2%**
Guilford	**3**	**33,660,358,562**	**0.5924**	**199,403,964**	**62,895,146**	**12,755,160**	**249,543,950**	**56,249**	**23,717**	**302,478,172**	**5,377**	**195.7%**
Polk	4	1,002,004,971	0.5924	5,935,877	2,765,039	476,195	8,224,721	2,134	23,265	9,779,125	4,583	166.8%
Forsyth	5	17,379,496,522	0.5924	104,140,937	51,283,081	9,905,759	145,518,259	40,132	24,567	182,702,871	4,553	165.7%
Wake	6	36,341,269,979	0.5924	215,285,683	79,236,573	10,509,642	284,012,614	80,646	24,841	360,564,080	4,471	162.7%
Moore	**7**	**4,345,556,286**	**0.5924**	**25,743,075**	**11,758,225**	**2,231,806**	**35,269,494**	**10,126**	**22,719**	**40,950,971**	**4,044**	**147.2%**
Durham	**8**	**12,202,949,566**	**0.5924**	**72,290,273**	**34,220,306**	**8,107,467**	**98,403,112**	**27,911**	**22,419**	**112,745,918**	**4,039**	**147.0%**
New Hanover	**9**	**9,847,073,062**	**0.5924**	**58,334,061**	**28,813,761**	**5,663,676**	**81,484,146**	**20,607**	**19,887**	**82,816,743**	**4,019**	**146.2%**
Macon	10	2,377,572,204	0.5924	14,084,738	4,867,180	949,639	18,002,279	3,735	16,303	14,999,292	4,016	146.1%
Transylvania	11	2,107,410,008	0.5924	12,484,297	5,232,237	1,021,349	16,695,185	3,831	18,021	15,376,089	4,014	146.1%
Orange	12	5,548,800,017	0.5924	32,871,091	14,545,703	2,266,048	45,150,746	13,372	23,108	53,321,585	3,988	145.1%
Brunswick	**13**	**6,231,784,092**	**0.5924**	**36,917,089**	**10,221,234**	**2,541,950**	**44,596,373**	**9,056**	**15,516**	**35,363,485**	**3,905**	**142.1%**
Henderson	**14**	**4,804,299,805**	**0.5924**	**28,460,672**	**14,275,000**	**2,832,061**	**39,903,611**	**10,695**	**20,332**	**41,463,700**	**3,877**	**141.1%**
Avery	**15**	**1,373,583,062**	**0.5924**	**8,137,106**	**2,687,010**	**708,821**	**10,115,295**	**2,370**	**17,490**	**9,041,576**	**3,815**	**138.8%**
Carteret	16	4,638,214,342	0.5924	27,476,782	9,675,731	1,959,325	35,193,188	8,150	17,128	30,806,405	3,780	137.6%
Currituck	17	1,730,349,792	0.5924	10,250,592	2,881,518	452,961	12,679,149	2,932	16,672	10,803,229	3,685	134.1%
Watauga	18	2,583,871,309	0.5924	15,306,854	6,682,957	874,788	21,115,023	4,810	16,083	17,355,390	3,608	131.3%
Jackson	**19**	**1,968,226,782**	**0.5924**	**11,659,775**	**4,890,547**	**962,753**	**15,587,569**	**3,495**	**15,253**	**12,150,927**	**3,477**	**126.5%**
Catawba	**20**	**8,003,709,324**	**0.5924**	**47,413,974**	**21,778,261**	**3,806,032**	**65,386,203**	**20,923**	**21,710**	**72,547,374**	**3,467**	**126.2%**
Davie	**21**	**1,573,785,431**	**0.5924**	**9,323,105**	**5,967,493**	**865,040**	**14,425,558**	**4,798**	**22,398**	**16,512,682**	**3,442**	**125.2%**
Hyde	22	401,561,141	0.5924	2,378,848	941,318	340,893	2,979,273	762	16,646	2,534,521	3,326	121.0%
Alleghany	23	777,692,352	0.5924	4,607,049	1,502,170	388,182	5,721,037	1,454	15,881	4,643,318	3,193	116.2%
Chatham	24	2,366,944,889	0.5924	14,021,782	6,747,184	1,401,268	19,367,698	6,481	20,721	20,509,943	3,165	115.2%
Buncombe	**25**	**9,577,020,700**	**0.5924**	**56,734,271**	**36,843,050**	**7,394,586**	**86,182,735**	**28,280**	**20,202**	**88,979,589**	**3,146**	**114.5%**
Iredell	**26**	**5,857,461,827**	**0.5924**	**34,699,604**	**16,875,893**	**3,519,479**	**48,056,018**	**17,275**	**19,245**	**47,265,195**	**2,736**	**99.6%**
Person	**27**	**2,115,898,688**	**0.5924**	**12,534,584**	**5,185,975**	**1,504,427**	**16,216,132**	**5,397**	**17,446**	**14,458,355**	**2,679**	**97.5%**
Alamance	28	5,770,573,987	0.5924	34,184,880	17,704,442	4,131,445	47,757,877	18,160	19,585	47,801,811	2,632	95.8%
Lee	29	2,314,704,626	0.5924	13,712,310	7,177,854	1,913,771	18,976,393	8,162	20,704	20,079,074	2,460	89.5%
Cabarrus	30	5,592,540,206	0.5924	33,130,208	17,494,427	3,579,387	47,045,248	19,573	19,868	47,768,947	2,441	88.8%
Ashe	**31**	**1,253,631,824**	**0.5924**	**7,426,515**	**3,381,669**	**1,093,999**	**9,714,185**	**3,400**	**16,258**	**8,071,407**	**2,374**	**86.4%**
Surry	**32**	**2,913,011,305**	**0.5924**	**17,256,679**	**12,229,279**	**2,551,870**	**26,934,088**	**10,649**	**18,241**	**25,108,841**	**2,358**	**85.8%**
Stokes	**33**	**1,775,298,513**	**0.5924**	**10,516,868**	**8,276,457**	**1,295,037**	**17,498,288**	**6,599**	**17,085**	**15,278,697**	**2,315**	**84.3%**
Union	34	5,326,770,929	0.5924	31,555,791	16,020,609	2,738,322	44,838,078	18,080	17,951	41,134,989	2,275	82.8%
Yancey	35	928,732,770	0.5924	5,501,813	2,488,318	682,534	7,307,597	2,397	14,546	5,432,427	2,266	82.5%
Clay	36	507,474,953	0.5924	3,006,282	1,147,124	393,889	3,759,517	1,211	14,248	2,737,548	2,261	82.3%
Haywood	**37**	**2,171,538,323**	**0.5924**	**12,864,193**	**7,951,312**	**2,147,918**	**18,667,587**	**7,267**	**16,973**	**16,192,822**	**2,228**	**81.1%**
Gaston	**38**	**7,947,911,263**	**0.5924**	**47,083,426**	**25,702,374**	**7,677,946**	**65,107,854**	**28,703**	**18,524**	**61,637,343**	**2,147**	**78.1%**
Lincoln	**39**	**2,559,844,448**	**0.5924**	**15,164,519**	**8,596,629**	**1,755,345**	**22,005,803**	**9,416**	**17,860**	**20,086,045**	**2,133**	**77.6%**
Randolph	40	5,248,985,836	0.5924	31,094,992	15,844,324	3,562,573	43,376,743	19,000	18,210	40,368,503	2,125	77.3%
Wilkes	41	2,585,904,701	0.5924	15,318,899	10,689,051	2,546,528	23,461,422	9,682	17,139	20,550,177	2,123	77.2%
Wilson	42	5,029,115,007	0.5924	17,944,477	10,927,944	3,759,201	25,113,220	11,838	19,454	24,968,191	2,109	76.8%
Rockingham	**43**	**3,863,168,763**	**0.5924**	**22,885,412**	**12,804,507**	**3,779,309**	**31,910,610**	**13,882**	**17,785**	**29,004,456**	**2,089**	**76.0%**
Beaufort	**44**	**2,263,257,347**	**0.5924**	**13,407,537**	**7,132,724**	**2,480,100**	**18,060,161**	**7,509**	**16,699**	**15,413,023**	**2,053**	**74.7%**
Rowan	45	5,142,797,444	0.5924	30,465,932	16,091,122	4,338,160	42,218,894	18,518	17,608	37,992,042	2,052	74.7%
Yadkin	46	1,386,379,922	0.5924	8,212,915	4,718,806	1,051,254	11,880,467	5,217	17,507	10,629,699	2,038	74.1%
Pender	47	1,994,245,795	0.5924	11,813,912	4,414,549	1,716,126	14,532,335	5,653	15,497	11,509,562	2,036	74.1%
Davidson	48	5,920,353,894	0.5924	35,072,176	19,277,805	4,255,255	50,094,726	22,566	17,886	45,791,091	2,029	73.8%
Rutherford	**49**	**2,751,789,649**	**0.5924**	**16,301,602**	**9,581,370**	**2,818,889**	**23,064,083**	**9,796**	**16,491**	**19,438,330**	**1,984**	**72.2%**
Mitchell	**50**	**689,261,232**	**0.5924**	**4,083,184**	**2,278,641**	**588,261**	**5,773,564**	**2,312**	**15,271**	**4,505,958**	**1,949**	**70.9%**
Craven	**51**	**3,584,488,827**	**0.5924**	**21,234,512**	**12,747,030**	**3,471,525**	**30,510,017**	**14,475**	**17,825**	**27,793,788**	**1,920**	**69.9%**

Ability To Pay A measure of a county's per student fiscal capacity to support public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 1995-96 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales taxes, reimbursements for inventory tax revenues, the intangibles tax, and fines and forfeitures. Each county's mandated welfare payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest in this measure.

Counties	Rank	Adjusted Tax Base	Average Effective Property Tax Rate	Adjusted Property Tax Revenue	Non-property Tax Revenue	Mandated Welfare Payments	Total Revenues Less Welfare	1994 Per Capita Income	Income Adjusted Total Revenues	1995 Final ADM	Revenue Per ADM	Percent of State Average
Cleveland	**52**	**3,809,051,015**	**0.5924**	**22,564,818**	**15,367,817**	**3,797,948**	**34,134,687**	**15,822**	**17,282**	**30,148,490**	**1,985**	**69.3%**
Caldwell	**53**	**2,883,094,783**	**0.5924**	**17,079,453**	**10,189,003**	**2,840,734**	**24,427,722**	**11,623**	**17,671**	**22,060,729**	**1,898**	**69.1%**
Burke	**54**	**3,299,154,287**	**0.5924**	**19,544,190**	**11,536,955**	**2,982,584**	**28,098,561**	**13,135**	**17,338**	**24,897,677**	**1,896**	**69.0%**
Johnston	55	3,848,846,812	0.5924	22,800,569	15,042,203	4,496,526	33,346,246	16,581	18,415	31,382,997	1,893	68.9%
Alexander	56	1,198,973,103	0.5924	7,102,717	4,473,953	940,199	10,636,471	4,918	17,074	9,281,295	1,887	68.7%
Lenoir	57	2,560,440,476	0.5924	15,168,049	9,310,406	3,630,056	20,848,399	10,252	18,036	19,217,138	1,874	68.2%
McDowell	**58**	**1,531,955,609**	**0.5924**	**9,075,305**	**6,291,879**	**1,506,816**	**13,861,168**	**6,045**	**15,615**	**11,861,598**	**1,830**	**66.6%**
Pitt	**59**	**4,277,594,241**	**0.5924**	**25,340,468**	**16,395,857**	**5,477,984**	**36,257,541**	**18,801**	**18,535**	**34,345,251**	**1,827**	**66.5%**
Stanly	**60**	**2,279,822,029**	**0.5924**	**13,505,666**	**7,688,415**	**2,012,848**	**19,181,233**	**9,286**	**16,799**	**16,467,804**	**1,773**	**64.5%**
Jones	61	365,531,870	0.5924	2,165,411	1,078,352	569,810	2,673,953	1,517	19,509	2,666,027	1,757	64.0%
Martin	62	1,253,335,571	0.5924	7,424,760	4,318,563	1,523,860	10,219,463	4,917	16,374	8,551,821	1,739	63.3%
Tyrrell	63	208,971,697	0.5924	1,237,948	597,894	236,681	1,599,161	796	16,825	1,375,065	1,727	62.9%
Nash	**64**	**3,590,771,159**	**0.5924**	**21,271,728**	**12,126,778**	**3,646,050**	**29,752,456**	**17,161**	**19,042**	**28,954,172**	**1,687**	**61.4%**
Sampson	**65**	**1,955,926,427**	**0.5924**	**11,586,908**	**6,812,683**	**2,901,244**	**15,498,347**	**9,514**	**19,977**	**15,823,094**	**1,663**	**60.5%**
Pamlico	**66**	**533,156,050**	**0.5924**	**3,158,416**	**1,610,377**	**572,275**	**4,196,518**	**2,045**	**15,807**	**3,390,114**	**1,658**	**60.3%**
Bladen	67	1,482,656,765	0.5924	8,783,259	4,510,966	2,096,186	11,198,039	5,490	15,851	9,071,401	1,652	60.1%
Chowan	68	581,166,892	0.5924	3,442,833	2,316,772	920,594	4,839,011	2,543	16,931	4,187,116	1,647	59.9%
Granville	69	1,582,420,296	0.5924	9,374,258	6,437,674	1,731,795	14,080,137	7,028	15,959	11,483,871	1,634	59.5%
Duplin	**70**	**1,786,850,792**	**0.5924**	**10,585,304**	**5,875,120**	**2,410,421**	**14,050,003**	**8,132**	**18,299**	**13,139,521**	**1,616**	**58.8%**
Graham	**71**	**375,804,023**	**0.5924**	**2,226,263**	**1,102,766**	**438,452**	**2,890,577**	**1,197**	**12,579**	**1,858,260**	**1,552**	**56.5%**
Cherokee	**72**	**832,375,718**	**0.5924**	**4,930,994**	**3,771,823**	**1,163,878**	**7,538,939**	**3,389**	**13,435**	**5,176,350**	**1,527**	**55.6%**
Camden	73	284,266,474	0.5924	1,683,995	829,790	213,497	2,300,288	1,182	15,279	1,796,192	1,520	55.3%
Edgecombe	74	1,873,048,308	0.5924	11,095,938	7,037,716	3,959,989	14,173,665	7,774	16,280	11,792,675	1,517	55.2%
Montgomery	75	983,862,221	0.5924	5,828,400	3,162,792	1,211,310	7,779,882	4,229	16,098	6,400,600	1,514	55.1%
Franklin	**76**	**1,458,190,589**	**0.5924**	**8,638,321**	**5,772,424**	**2,015,927**	**12,394,818**	**6,593**	**15,437**	**9,778,648**	**1,483**	**54.0%**
Perquimans	**77**	**467,269,319**	**0.5924**	**2,768,103**	**1,291,346**	**581,416**	**3,478,033**	**1,910**	**15,827**	**2,813,249**	**1,473**	**53.6%**
Vance	**78**	**1,424,600,192**	**0.5924**	**8,439,332**	**6,756,166**	**2,786,037**	**12,409,460**	**7,078**	**16,332**	**10,357,812**	**1,463**	**53.3%**
Cumberland	79	9,084,955,911	0.5924	53,819,279	39,861,958	9,487,701	84,193,535	49,857	16,785	72,223,054	1,449	52.7%
Pasquotank	80	1,197,679,306	0.5924	7,095,052	5,150,478	1,665,874	10,579,656	6,115	16,108	8,709,414	1,424	51.8%
Greene	81	526,018,711	0.5924	3,116,135	2,201,565	802,630	4,515,070	2,743	16,465	3,799,286	1,385	50.4%
Columbus	**82**	**2,228,938,827**	**0.5924**	**13,204,234**	**7,159,538**	**3,643,901**	**16,719,871**	**10,210**	**16,528**	**14,123,065**	**1,383**	**50.3%**
Swain	83	363,865,040	0.5924	2,155,536	1,742,943	541,443	3,357,036	1,607	12,716	2,181,636	1,358	49.4%
Wayne	**84**	**3,498,763,776**	**0.5924**	**20,726,677**	**15,215,590**	**4,860,435**	**31,081,832**	**18,639**	**15,777**	**25,061,484**	**1,345**	**48.9%**
Scotland	85	1,197,950,884	0.5924	7,096,661	6,345,297	2,290,294	11,151,664	6,998	16,158	9,208,800	1,316	47.9%
Anson	86	864,999,982	0.5924	5,124,260	3,507,565	1,608,141	7,023,684	4,368	15,897	5,706,317	1,306	47.5%
Washington	87	490,399,028	0.5924	2,905,124	1,849,941	845,861	3,909,204	2,591	16,853	3,366,986	1,299	47.3%
Madison	**88**	**511,105,159**	**0.5924**	**3,027,787**	**2,026,359**	**893,969**	**4,160,177**	**2,495**	**15,140**	**3,218,944**	**1,290**	**46.9%**
Halifax	**89**	**2,276,655,080**	**0.5924**	**13,486,905**	**7,994,207**	**4,120,221**	**17,360,891**	**10,506**	**15,016**	**13,323,000**	**1,268**	**46.1%**
Caswell	**90**	**647,738,513**	**0.5924**	**3,837,203**	**2,622,242**	**1,082,051**	**5,377,394**	**3,404**	**15,084**	**4,145,378**	**1,218**	**44.3%**
Warren	91	772,281,859	0.5924	4,574,998	2,417,921	1,207,392	5,785,527	3,088	12,591	3,722,879	1,206	43.9%
Onslow	92	3,750,863,814	0.5924	22,220,117	15,962,175	3,616,386	34,565,906	19,968	13,548	23,933,096	1,199	43.6%
Gates	93	344,253,853	0.5924	2,039,360	1,231,772	479,094	2,792,038	1,907	16,002	2,283,344	1,197	43.6%
Richmond	**94**	**1,443,102,779**	**0.5924**	**8,548,941**	**6,245,006**	**2,706,961**	**12,086,986**	**8,148**	**14,966**	**9,244,842**	**1,135**	**41.3%**
Harnett	**95**	**2,311,243,438**	**0.5924**	**13,691,806**	**9,758,553**	**3,698,541**	**19,751,818**	**13,702**	**15,106**	**15,248,682**	**1,113**	**40.5%**
Hertford	**96**	**717,145,091**	**0.5924**	**4,248,368**	**3,578,707**	**1,699,607**	**6,127,468**	**4,231**	**14,098**	**4,414,833**	**1,043**	**38.0%**
Northampton	97	649,608,139	0.5924	3,848,279	2,335,362	1,595,290	4,588,351	3,771	15,284	3,584,011	950	34.6%
Bertie	98	583,170,449	0.5924	3,454,702	2,373,342	1,568,381	4,259,663	3,871	15,330	3,337,284	862	31.4%
Robeson	99	2,615,533,697	0.5924	15,494,422	16,494,137	7,492,938	24,495,621	22,667	14,644	18,332,594	809	29.4%
Hoke	**100**	**767,058,668**	**0.5924**	**4,544,056**	**3,399,483**	**1,410,576**	**6,532,963**	**5,628**	**11,938**	**3,985,818**	**708**	**25.8%**
Total		$389,031,166,555	$0.5924	$2,304,620,631	$1,154,043,879	$279,843,996	$3,178,820,513	$1156885	$19,567	$3,178,820,513	$2,748	100.0%

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TABLE 5: Adjusted Property Valuation

Ranking of Adjusted Property Valuation Per Child The total adjusted property valuation for each county (as estimated in 1995-96) divided by the number of students in membership in the county. The property valuation was adjusted using a three-year weighted average of the Sales Assessment Ratios.

Counties	Rank	Last Year Revalued	1995 Final ADM	1993/94 Adjusted Tax Base	Adjusted Property Tax Base Per ADM	Average Effective Tax Rate
Dare	**1**	**1990**	**4,130**	**4,308,504,157**	**1,043,221**	**0.4000**
Brunswick	**2**	**1994**	**9,056**	**6,231,784,092**	**688,139**	**0.6116**
Macon	**3**	**1991**	**3,735**	**2,377,572,204**	**636,566**	**0.4351**
Guilford	4	1996	56,249	33,660,358,562	598,417	0.6572
Currituck	5	1989	2,932	1,730,349,792	590,160	0.5871
Avery	6	1994	2,370	1,373,583,062	579,571	0.4761
Carteret	**7**	**1989**	**8,150**	**4,638,214,342**	**569,106**	**0.3799**
Jackson	**8**	**1992**	**3,495**	**1,968,226,782**	**563,155**	**0.4552**
Transylvania	**9**	**1995**	**3,831**	**2,107,410,008**	**550,094**	**0.5195**
Watauga	10	1995	4,810	2,583,871,309	537,187	0.4024
Alleghany	11	1991	1,454	777,692,352	534,864	0.3753
Hyde	12	1995	762	401,561,141	526,983	0.7472
Mecklenburg	**13**	**1991**	**87,597**	**44,611,517,401**	**509,281**	**0.6486**
New Hanover	**14**	**1991**	**20,607**	**9,847,073,062**	**477,851**	**0.5306**
Polk	**15**	**1993**	**2,134**	**1,002,004,971**	**469,543**	**0.4440**
Wake	16	1992	80,646	36,341,269,979	450,627	0.5043
Henderson	17	1995	10,695	4,804,299,805	449,210	0.4628
Forsyth	18	1993	40,132	17,579,496,522	438,042	0.6312
Durham	**19**	**1993**	**27,911**	**12,202,949,566**	**437,209**	**0.8327**
Moore	**20**	**1995**	**10,126**	**4,345,556,286**	**429,148**	**0.4327**
Clay	**21**	**1994**	**1,211**	**507,474,953**	**419,054**	**0.3948**
Orange	22	1993	13,372	5,548,800,017	414,957	0.8238
Person	23	1993	5,397	2,115,898,688	392,051	0.5980
Yancey	24	1992	2,397	928,732,770	387,456	0.4066
Catawba	**25**	**1991**	**20,923**	**8,003,709,324**	**382,532**	**0.4140**
Ashe	**26**	**1990**	**3,400**	**1,253,631,824**	**368,715**	**0.4453**
Chatham	27	1995	6,481	2,366,944,889	365,213	0.6600
Pender	28	1995	5,653	1,994,245,795	352,777	0.5540
Iredell	29	1995	17,275	5,857,461,827	339,072	0.4363
Buncombe	30	1994	28,280	9,577,020,700	338,650	0.6379
Davie	**31**	**1994**	**4,798**	**1,573,785,431**	**328,009**	**0.5837**
Alamance	**32**	**1993**	**18,160**	**5,770,573,987**	**317,763**	**0.4456**
Graham	33	1995	1,197	375,804,023	313,955	0.5512
Beaufort	34	1994	7,509	2,263,257,347	301,406	0.5700
Haywood	35	1996	7,267	2,171,538,323	298,822	0.6100
Mitchell	36	1993	2,312	689,261,232	298,123	0.5030
Union	37	1992	18,080	5,326,770,929	294,622	0.5423
Cabarrus	**38**	**1995**	**19,573**	**5,592,540,206**	**285,727**	**0.6009**
Lee	39	1995	8,162	2,314,704,626	283,595	0.6278
Rutherford	40	1994	9,796	2,751,789,649	280,910	0.5123
Rockingham	41	1995	13,882	3,863,168,763	278,286	0.5709
Rowan	42	1995	18,518	5,142,797,444	277,719	0.6183
Gaston	**43**	**1989**	**28,703**	**7,947,911,263**	**276,902**	**0.7308**
Randolph	**44**	**1993**	**19,000**	**5,248,985,836**	**276,262**	**0.3972**
Surry	**45**	**1995**	**10,649**	**2,913,011,305**	**273,548**	**0.4707**
Lincoln	46	1996	9,416	2,559,844,448	271,861	0.6055
Bladen	47	1991	5,490	1,482,656,765	270,065	0.5695
Stokes	48	1993	6,599	1,775,298,513	269,025	0.5273
Wilkes	**49**	**1993**	**9,682**	**2,585,904,701**	**267,084**	**0.4864**
Yadkin	**50**	**1991**	**5,217**	**1,386,379,922**	**265,743**	**0.5622**
Tyrrell	**51**	**1989**	**796**	**208,971,697**	**262,527**	**0.6739**
Davidson	**52**	**1989**	**22,566**	**5,920,353,894**	**262,357**	**0.4048**
Pamlico	**53**	**1996**	**2,045**	**533,158,858**	**260,712**	**0.6906**
Wilson	**54**	**1992**	**11,838**	**3,029,115,887**	**255,881**	**0.6845**
Martin	55	1993	4,917	1,253,335,571	254,898	0.7050
McDowell	56	1995	6,045	1,531,955,609	253,425	0.5603
Burke	57	1994	13,135	3,299,154,287	251,173	0.4930
Warren	**58**	**1993**	**3,088**	**772,281,859**	**250,091**	**0.8392**
Lenoir	**59**	**1989**	**10,252**	**2,560,448,476**	**249,750**	**0.6075**
Caldwell	**60**	**1989**	**11,623**	**2,883,094,783**	**248,051**	**0.4524**
Craven	61	1994	14,475	3,584,488,827	247,633	0.5360
Cherokee	62	1996	3,389	832,375,718	245,611	0.4628
Stanly	63	1993	9,286	2,279,822,029	245,512	0.5712
Perquimans	**64**	**1992**	**1,910**	**467,269,319**	**244,644**	**0.7281**
Alexander	**65**	**1994**	**4,918**	**1,198,973,183**	**243,793**	**0.4677**
Jones	**66**	**1990**	**1,517**	**365,531,870**	**240,957**	**0.7075**
Edgecombe	67	1993	7,774	1,873,048,308	240,938	0.8213
Cleveland	68	1995	15,822	3,809,051,015	240,744	0.5808
Camden	69	1994	1,182	284,266,474	240,496	0.6284
Montgomery	**70**	**1996**	**4,229**	**983,862,221**	**232,647**	**0.6687**
Johnston	**71**	**1995**	**16,581**	**3,848,846,312**	**232,124**	**0.6712**
Chowan	**72**	**1990**	**2,543**	**581,166,892**	**228,536**	**0.6557**
Pitt	73	1996	18,801	4,277,594,241	227,520	0.6466
Swain	74	1989	1,607	363,865,040	226,425	0.4127
Granville	75	1994	7,028	1,582,420,296	225,159	0.5627
Franklin	**76**	**1990**	**6,593**	**1,458,190,589**	**221,173**	**0.7404**
Duplin	**77**	**1994**	**8,132**	**1,786,850,792**	**219,731**	**0.6377**
Columbus	**78**	**1989**	**10,210**	**2,228,938,827**	**218,309**	**0.5265**
Halifax	79	1991	10,506	2,276,655,080	216,700	0.538.
Nash	80	1993	17,161	3,590,771,159	209,240	0.535?
Sampson	81	1995	9,514	1,955,926,427	205,584	0.607(
Madison	**82**	**1996**	**2,495**	**511,105,159**	**204,852**	**0.555(**
Vance	**83**	**1992**	**7,078**	**1,424,600,192**	**201,272**	**0.720(**
Anson	**84**	**1994**	**4,368**	**864,999,982**	**198,031**	**0.715?**
Pasquotank	85	1990	6,115	1,197,679,306	195,859	0.616(
Greene	86	1989	2,743	526,018,711	191,768	0.597-
Caswell	87	1996	3,404	647,738,513	190,287	0.685(
Washington	88	1989	2,591	490,399,028	189,270	0.717-
Onslow	**89**	**1992**	**19,968**	**3,750,863,814**	**187,844**	**0.575?**
Wayne	90	1995	18,639	3,498,763,776	187,712	0.584-
Cumberland	91	1996	49,857	9,084,955,911	182,220	0.750(
Gates	92	1993	1,907	344,253,853	180,521	0.754
Richmond	93	1989	8,148	1,443,102,779	177,111	0.727
Northampton	**94**	**1996**	**3,771**	**649,608,139**	**172,264**	**0.732**
Scotland	95	1995	6,998	1,197,950,884	171,185	0.950
Hertford	**96**	**1995**	**4,231**	**717,145,091**	**169,498**	**0.830**
Harnett	97	1992	13,702	2,311,243,438	168,679	0.593
Bertie	98	1996	3,871	583,170,449	150,651	0.745
Hoke	99	1990	5,628	767,058,668	136,293	0.775
Robeson	**100**	**1996**	**22,667**	**2,615,533,697**	**115,389**	**0.810**
All Counties			1,156,885	389,031,166,555	336,275	0.592

GLOSSARY

Adjusted Tax Base *The total valuation of real, tangible and public utility property for a county, adjusted using a three-year weighted average of the sales/assessment ratio.*

Capital Spending Per ADM *The six-year capital average divided by the number of students in the county.*

County *The totals for each county include data for city units located within the county.*

Current Expense Supplemental School Levies *The current expense portion of supplemental school levies for the 1995-96 school year as reported by the Annual Financial Information Report (AFIR).*

Current Spending Per ADM *County current expense appropriations divided by the number of students in the county.*

Six-Year Capital Average *A six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves minus county withdrawals from the state's Public School Buildings Capital Fund. A six-year average (as opposed to the traditional five-year average) has been used to compensate for the fact that the AFIR reporting for 1995-96 did not include net change in capital reserves. Data gathered through the AFIR cover the school years 1990-91 through 1995-96.*

1995/96 Current Expense *County appropriations for current expense funding reported by audits of local boards of education.*

1995/96 Final ADM *The final average daily membership by county for the 1995-96 school year as reported by the NC Department of Public Instruction. Where applicable, the figures include county and city school units.*

Rank *The ranking among the 100 counties for each of the various measures.*

Total Current Spending Per ADM *The combined current expense total from county appropriations and supplemental school levies divided by the number of students in the county.*

Total Spending Each County *The combined total of current expense appropriations and supplemental school levies, if any, and the five-year average of capital spending.*

Total Spending Per ADM *The sum of current expense from county appropriations and supplemental school levies and the five-year capital average divided by the number of students in the county.*

local school finance study

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